

**Bhuwan Khadka & Associates**

Chartered Accountants

COP No.: 1238

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Pokhara

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## INDEPENDENT AUDITOR'S REPORT TO THE MANAGEMENT OF Environmental Preservation Services for Development Nepal

1. We have audited the accompanying Balance Sheet as of 31st Ashad 2081 and Income & Expenditure Statement and Fund Accountability Statement of "Environmental Preservation Services for Development Nepal" for the year then ended (correspondingly from 1st Shrawan 2080 to 31st Ashadh 2081). Preparation of Financial Statement is the responsibility of management, and our responsibility is to express an opinion on these financial statements based on our audit.
2. We have conducted our audit in accordance with Nepal Standard on Auditing. Those standard or relevant practices required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on the test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We have obtained all information and explanations deemed necessary to conclude our audit. Books of accounts have been maintained in accordance with relevant laws and format of the Financial Statement.
4. In our opinion, the Balance Sheet gives a true and fair financial position of the "Environmental Preservation Services for Development Nepal" as at Ashadh 31, 2081 and Income & Expenditure Statements and Fund Accountability Statement gives true results of its operations for the year then ended in accordance with Generally Accepted Accounting Principles. The financial statements, however, are not prepared in accordance with Nepal Accounting Standard for Not for Profit Organization (NAS for NPO).
5. Based on our examination and information provided to us, none of the NGO member and its staff has acted contradictory to the relevant statutory provision or incurred any loss to the organization or misappropriated any of its assets.
6. In our opinion to the best of our examination and information provided to us, various projects of the Organization have been running satisfactorily.

For Bhuwan Khadka & Associates  
Chartered Accountants  
  
CA. Bhuwan Khadka  
(Proprietor)

Date: 15<sup>th</sup> Ashwin 2081

Place: Pokhara, Nepal

UDIN: 241001CA01779suHQU



# Environmental Preservation Services For Development (ENPRED), Nepal

Mahashila Rural Municipality, Parbat

## Statement of Financial Position

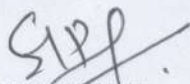
As at 31 Ashadh 2081 (July 15, 2024)

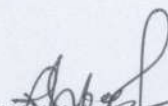
Amount in NPR

Particulars	Notes	Current Year	Previous Year
<b>ASSETS</b>			
<b>Non - Current Assets</b>			
Property, Plant and Equipment	1	636,010.02	765,745.60
Other Non Current Assets		-	-
<b>Total Non - Current Assets</b>		<b>636,010.02</b>	<b>765,745.60</b>
<b>Current Assets</b>			
Inventories		-	-
Accounts Receivable	2	-	84,073.46
Cash and Cash Equivalents	3	2,021,159.78	72,129.70
<b>Total Current Assets</b>		<b>2,021,159.78</b>	<b>156,203.16</b>
<b>Total Assets</b>		<b>2,657,169.80</b>	<b>921,948.76</b>
<b>LIABILITIES &amp; RESERVES</b>			
<b>Accumulated Reserves</b>			
Unrestricted Funds/ Accumulated surplus		(1,320,261.03)	(1,315,820.02)
Surplus (Deficit)		(810,702.24)	(4,441.01)
<b>Total Accumulated Reserves</b>		<b>(2,130,963.27)</b>	<b>(1,320,261.03)</b>
<b>Non - Current Liabilities</b>			
Employee benefit liabilities		-	-
<b>Total Non - Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities</b>			
Accounts Payable	4	4,788,133.07	2,242,209.79
Short Term Borrowing		-	-
<b>Total Current Liabilities</b>		<b>4,788,133.07</b>	<b>2,242,209.79</b>
<b>Total Liabilities</b>		<b>4,788,133.07</b>	<b>2,242,209.79</b>
<b>Total Liabilities and Reserves</b>		<b>2,657,169.80</b>	<b>921,948.76</b>

The notes on accounts form an integral part of the financial statement.

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor





**Environmental Preservation Services For Development (ENPRED ), Nepal**  
**Kusma, Parbat**

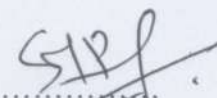
**Statement of Income & Expenditure**

**For the Period From 2080/04/01 to 2081/03/31 [17 July 2023 to 15 July 2024]**

Amount in NPR

Particulars	Notes.	This Year Amt (Rs)	Last Year Amt (Rs)
<b><u>Income received:</u></b>			
Trial Bridge Sub-sector Program (TBSP)		506,990.00	1,671,864.89
Mahasila Agriculture Programme for Farmers _Mahashila		2,647,775.00	-
Mahasila Agriculture Programme for Farmers -HPN		2,486,111.00	-
Mahasila Agriculture Programme for Farmers _SHG		258,000.00	-
IALVC_HPIN		2,315,667.00	-
Interest & Other Income (As per Annexure)	5	744.03	-
<b>Total [A]</b>		<b>8,215,287.03</b>	<b>1,671,864.89</b>
<b><u>Expenditure</u></b>			
Trial Bridge Sub-sector Program (TBSP)		429,743.00	1,211,090.00
SNRTP		-	50,000.00
NARDF		-	17,516.37
Mahasila Agriculture Programme for Farmers _Mahashila		3,068,376.00	-
Mahasila Agriculture Programme for Farmers -HPN		2,486,111.37	-
Mahasila Agriculture Programme for Farmers _SHG		385,999.03	-
IALVC_HPIN		2,315,667.16	-
Administrative Expenses	6	210,357.14	236,348.66
Depreciation Expense	1	129,735.57	161,350.86
<b>Total [B]</b>		<b>9,025,989.27</b>	<b>1,676,305.89</b>
<b>Surplus/(Deficit) [A-B]</b>		<b>(810,702.24)</b>	<b>(4,441.00)</b>

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor





# Environmental Preservation Services For Development (ENPRED ), Nepal

Kushma, Parbat

Property, Plant and Equipments

Fiscal Year 2080/81

Note 1

S.N.	Particulars	Unit	Qty.	Previous Year/ OB	Purchase	Assets	Dep Rate	Depreciation	Closing WDV (Rs)	Previous Yr (Rs)
1	Building 1	Room	5	169,809.23	-	169,809.23	5%	8,490.46	161,318.77	169,809.23
2	Computer	Set	4	4,187.99	-	4,187.99	25%	1,047.00	3,140.99	4,187.99
3	Laptop Computer	Set		15,176.56	-	15,176.56	25%	3,794.14	11,382.42	15,176.56
4	Multimedia	Set	1	5,694.70	-	5,694.70	25%	1,423.68	4,271.03	5,694.70
5	Photocopy/ Fax	Set	1	1,158.76	-	1,158.76	25%	289.69	869.07	1,158.76
6	Revolving Chair	Set	8	3,767.15	-	3,767.15	25%	941.79	2,825.36	3,767.15
7	Cupboard Steel	Set	2	741.99	-	741.99	25%	185.50	556.49	741.99
8	Cupboard Wooden	Set	3	1,478.75	-	1,478.75	25%	369.69	1,109.06	1,478.75
9	Office Table	Set	6	996.99	-	996.99	25%	249.25	747.74	996.99
10	Sofa	Set	2	2,401.05	-	2,401.05	25%	600.26	1,800.79	2,401.05
11	Carpet	M	9.5	1,008.17	-	1,008.17	25%	252.04	756.13	1,008.17
12	Computer Table	Set	5	2,539.70	-	2,539.70	25%	634.93	1,904.78	2,539.70
13	Digital - Camera	Set	1	1,246.23	-	1,246.23	25%	311.56	934.67	1,246.23
14	Doormate	Mtr	7	744.54	-	744.54	25%	186.14	558.41	744.54
15	Motorbike	No	1	16,085.01	-	16,085.01	20%	3,217.00	12,868.01	16,085.01
16	Mahindra Jeep	No	1	538,708.78	-	538,708.78	20%	107,741.76	430,966.30	538,708.78
Total				765,745.60		765,745.60		129,735.57	636,010.02	765,745.60



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## Account Receivables

Note 2

S.N.	Particulars	This Year (Rs)	Last Year (Rs.)
1	VAT Receivable- TBSP	-	-
2	Mobilization Advance Received from Heifer	-	-
3	TBSP(LGCDP) Programme advances	-	84,073.46
<b>Total</b>		-	<b>84,073.46</b>

## Cash &amp; Bank Balance

Note 3

S.N.	Projects	This Year (Rs)	Last Year (Rs.)
	<b>Cash Balance</b>	-	-
<b>Sub- Total</b>		-	-
	<b>Bank Balance</b>		
1	Kumari Bank Ltd -0470066570800002 (NARDF)	7,050.58	7,050.58
2	Global IME Bank-6601010000095	5,471.97	5,471.97
3	Global IME Bank-6501010000108	5,118.43	5,118.43
4	Global IME Bank- 6601010000150	5,000.00	5,000.00
5	Prime Commerical Bank Ltd. (13200030 CC )	18,482.69	17,620.49
6	Rastriya Banijya Bank - 3300100000351001 (HEIFER Nepal)	1,457,821.88	3,000.00
7	Nepal Bank Ltd-06600101024935000001 (TBSP)	500,304.43	6,958.43
8	Rastriya Banijya Bank-3400100000025001 (PLAN Nepal )	5,001.00	5,001.00
9	Agricultural Development Bank-SNRTP	5,674.21	5,674.21
10	Rastriya Banijya Bank-3400100000385001	11,234.59	11,234.59
<b>Sub- Total</b>		<b>2,021,159.78</b>	<b>72,129.70</b>
<b>Total</b>		<b>2,021,159.78</b>	<b>72,129.70</b>

## Accounts Payables

Note 4

S.N.	Particulars	This Year (Rs)	Last Year (Rs.)
1	TDS Payables On Audit Fee	398.23	398.23
2	TDS Payables On HPN	178.08	-
<b>Total</b>		<b>576.31</b>	<b>398.23</b>
	<b>Other Payables</b>		
1	Mobilization Advance Received from Heifer	1,431,522.00	-
2	VAT Payable	49,578.75	-
3	Project payables -Mahasila	420,422.92	596,477.72
4	Retention Amount Payable - (TBSP)	84,000.00	-
5	Project payables -SHG	200,875.15	-
6	Project Payable -TBSP	71,416.31	-
	<b>Others Payables (ENPRED)</b>		
9	Audit Fee Payable	29,601.77	29,601.77
10	Loan (Other Activities)	2,500,139.86	1,615,732.07
<b>Total</b>		<b>4,787,556.76</b>	<b>2,241,811.56</b>
<b>Grand Total</b>		<b>4,788,133.07</b>	<b>2,242,209.79</b>



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**Interest & other Income**

Note 5

S.N.	Project	This Year (Rs)	Last Year (Rs.)
1	Interest Income	-	-
2	Interest Income-Prime Commerical Bank Ltd.	744.03	-
<b>Total</b>		<b>744.03</b>	<b>-</b>

**Administrative Expenses**

Note 6

S.N	Particulars	This Year (Rs)	Last Year (Rs.)
1	Insurance Premium	19,864.27	40,558.60
2	Audit Fee	30,000.00	30,000.00
3	Registration and Renewal Expenses	45,540.00	97,100.00
4	Tea & Refreshmnet Expenses	32,088.07	28,650.06
5	Office Expenses	44,844.80	40,040.00
6	Office Rent	38,000.00	-
7	Bank Charge	20.00	-
<b>Total</b>		<b>210,357.14</b>	<b>236,348.66</b>

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# Environmental Preservation Services for Development Nepal

## Significant Accounting Policies and Notes to Accounts

### I. SIGNIFICANT ACCOUNTING POLICIES

1. Depreciation has been charged on fixed assets of the ENPRED institutional fund only. Depreciation on fixed assets of the project is not charged as same was charged as expenditure in respective projects .
2. Fixed Assets are shown on books on their historical cost which include expenditure incurred in the acquisition. Fixed Assets procured for projects have been charged as revenue expenditure in respective projects. Only fixed assets relating to Core fund have been booked as capital expenditure.
3. Grant received from donors and expenditure of the project are accounted for on cash basis of accounting. However, income and expenses related with ENPRED institutional fund are accounted on accrual basis of accounting. In case of the project funded by Heifer Project Nepal , surplus amount of NPR 1,431,522.00 remaining after expenditure during this project was treated as advance for upcoming year .

### II. NOTES TO ACCOUNTS

1. ENPRED Nepal though registered under VAT Act, it has issued VAT bill as demanded by donor only. Further, organization has not claimed VAT on any purchase bill.
2. Figures of the previous year have been re-grouped/ re- arranged where-ever necessary to align with the current year figures.

  
Secretary

  
Treasurer

  
Chairman



For Bhuwan Khadka & Associates  
Chartered Accountants

  
CA. Bhuwan Khadka  
(Proprietor)





# Environmental Preservation Services For Development (ENPRED ), Nepal

Kusma, Parbat

Fiscal Year :- 2080.81

## VAT Statement (As per Return)

Month	Purchase	Vat on Purchase	VAT Payable sales	VAT Exempt sales	Total Sales	Vat on Sales	Adjustments	Payment Amount (Rs)	Balance to be paid (Rs.)
Op. Bal.	-	-	-	-	-	-	-	-	-
Shrawan - Kartik	-	-	-	3,750,000.00	3,750,000.00	-	-	-	-
Mangsir - Falgun	-	-	126,343.00	1,000,000.00	1,126,343.00	16,424.59	-	-	16,424.59
Chaitra-Ashad	-	-	558,460.00	4,491,300.00	5,049,760.00	72,599.80	-	16,424.6	72,599.80
<b>Total</b>	-	-	<b>684,803.00</b>	<b>9,241,300.00</b>	<b>9,926,103.00</b>	<b>89,024.39</b>	-	<b>16,424.59</b>	<b>72,599.80</b>

### Reconciliation of Income:

Particulars	Amount (Rs)
Income as per VAT Statement	9,926,103.00
Less: Exempted grant Income excess recorded in VAT return	(102,225.00)
Less: VAT Table Income Omitted in return	(177,085.00)
Add: Non Taxable Miscellaneous Receipts	-
Add: Interest Income	744.03
Add: Round off	(728.00)
<b>Income as per Financial statement</b>	<b>9,646,809.03</b>

### Reconciliation of VAT:

Particulars	Amount (Rs)
Vat Payable as per Return	72,599.80
Less: Vat on Excess VAT sales Entry	(23,021.05)
Add: Interest Income	-
Add: Round off	-
<b>Vat as Per Financial Statement</b>	<b>49,578.75</b>

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# Environmental Preservation Services For Development (ENPRED), Nepal

Parbat

Project Name:- Trial Bridge Sub-Sector Program (TBSP)

## Fund Accountability Statement

As at 31 Ashadh 2081 (July 15, 2024)

Particular	Amount in NPR	
	This Year Amount (Rs)	Last Year Amount (Rs)
<b>Opening Fund Balance [A]</b>	278,310.12	214,815.61
Retention Money Payable (GIPA)	-	-
Other Payable	-	(13,214.00)
Retention Money Payable (Gautam Software Developers)	-	-
VAT Payable	-	(30,412.37)
Mobilization advance received from Donor	-	(353,744.00)
<b>Income received:</b>		
Fund received from Phalebas Municipality	206,815.00	281,973.54
Fund Received from Paiyun Rural Municipality	-	1,051,958.35
Fund Received from Mahasheela Rural Municipality	300,175.00	337,933.00
Miscellaneous Receipts	-	-
<b>Total Fund</b>	<b>785,300.12</b>	<b>1,489,310.13</b>
<b>Payment:</b>		
Stationery	8,000.00	70,931.00
Technical & Social Mobilization cost	400,000.00	650,000.00
Staff Salary	-	56,567.00
Rent Expenses	-	45,000.00
Other Expenses	12,743.00	19,600.00
Travelling cost	9,000.00	-
Co-ordinator Salary	-	234,000.00
Environment Impact Examination cost	-	134,902.00
<b>Total Payment [C]</b>	<b>429,743.00</b>	<b>1,211,000.00</b>
<b>Payables</b>		
VAT Payable	56,932.00	-
Retention Money Payable	84,000.00	-
Mobilization advance received from Donor	-	-
Other Payable	71,416.31	-
<b>Total of Payables (D)</b>	<b>212,348.31</b>	<b>-</b>
<b>Fund Balance at the end of the year [A]+[B]-[C]+[D]</b>	<b>567,905.43</b>	<b>278,310.13</b>
<b>Fund balance represented by:</b>		
Advance to Enpred Core fund	67,601.00	84,073.46
Receivable from ENPRED (Audit Fee)	-	69,070.00
TDS Receivable	-	26,612.12
Other Receivable	-	80,727.52
VAT Recievable	-	10,868.59
Bank balance- Nepal Bank Ltd.(06600101024935000001)	500,304.43	6,958.43
<b>Fund Balance at the end of the year</b>	<b>567,905.43</b>	<b>278,310.12</b>

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor



**Environmental Preservation Services For Development (ENPRED ), Nepal**

**Mahashila Rural Municipality, Parbat**

**Project :- Trial Bridge Sub-sector Program (TBSP)**

**Income and Expenditure Statement**

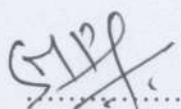
**For the Period From 2080/04/01 to 2081/03/31 [17 July 2023 to 15 July 2024]**

**Amount in NPR**

<b>Particular</b>	<b>This Year Amount (Rs)</b>	<b>Last Year Amount (Rs)</b>
<b>Income:</b>		
Fund received from Phalebas Municipality	206,815.00	281,973.54
Fund Received from Paiyun Rural Municipality	-	1,051,958.35
Fund Received from Mahasheela Rural Municipality	300,175.00	337,933.00
<b>Total Income [A]</b>	<b>506,990.00</b>	<b>1,671,864.89</b>
<b>Expenditure:</b>		
Stationery	8,000.00	70,931.00
Technical & Social Mobilization cost	400,000.00	650,000.00
Staff Salary	-	56,567.00
Rent Expenses	-	45,000.00
Other Expenses	12,743.00	19,600.00
Travelling cost	9,000.00	-
Co-ordinator Salary	-	234,000.00
Environment Impact Examination cost	-	134,902.00
Bank Charge	-	90.00
<b>Total Expenditure [B]</b>	<b>429,743.00</b>	<b>1,211,090.00</b>
<b>Surplus/Deficit [A]-[B]</b>	<b>77,247.00</b>	<b>460,774.89</b>

**For, Bhuwan Khadka & Associates**

**Chartered Accountants**

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor





# Environmental Preservation Services For Development (ENPRED), Nepal

Mahashila Rural Municipality, Parbat

Project :- Mahasila Agriculture Programe for Farmers

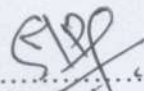
Donor :- Mahashila Rural Municipality

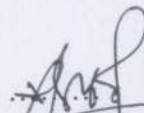
## Fund Accountability Statement

As at 31 Ashadh 2081 (July 15,2024)

		Amount in NPR	
Particular	This Year Amount (Rs)	Last Year Amount (Rs)	
<b>Opening Fund Balance [A]</b>	-	-	
Other Payable	-	-	
Mobilization advance received from Donor	-	-	
<b>Income received:</b>			
Grant received during the period	2,647,775.00	-	
Miscellaneous Receipts	-	-	
<b>Total Fund</b>	<b>2,647,775.00</b>	<b>-</b>	
<b>Payment:</b>			
Livestock and Freight	1,584,049.00	-	
Horticulture and Freight	106,950.00	-	
Agriculture Equipment and Supply	1,290,000.00	-	
Trainings	62,977.00	-	
Technical Service and Evaluation	24,400.00	-	
<b>Total Payment [C]</b>	<b>3,068,376.00</b>	<b>-</b>	
<b>Payables</b>			
TDS Payable	178.08	-	
Mobilization advance received from Donor	-	-	
Other Payable	420,422.92	-	
<b>Total of Payables (D)</b>	<b>420,601.00</b>	<b>-</b>	
<b>Fund Balance at the end of the year [A]+[B]-[C]+[D]</b>	<b>-</b>	<b>-</b>	
<b>Fund balance represented by:</b>			
Other Receivable	-	-	
VAT Recievable	-	-	
Rastriya Banijya Bank - 33001000000351001	-	-	
<b>Fund Balance at the end of the year</b>	<b>-</b>	<b>-</b>	

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor



# ENVIRONMENTAL PRESERVATION SERVICES FOR DEVELOPMENT NEPAL (ENPRED)

Mahashila Rural Municipality, Parbat  
Project :- Mahasila Agriculture Programe for Farmers  
Donor :- Mahashila Rural Municipality

## Income Statement

For the Period From 2080/04/01 to 2081/03/31[17 July 2023 to 15 July 2024]

Particulars	Amount in NPR	
	Current Year	Previous Year
Grant received during the period	2,647,775	
<b>Total Fund Available for the period</b>	<b>2,647,775</b>	<b>-</b>
<b>Expenditure</b>		
Livestock and Freight	1,584,049	-
Horticulture and Freight	106,950	-
Agriculture Equipment and Supply	1,290,000	-
Travel and Transportation	-	-
Trainings	62,977	-
Technical Service and Evaluation	24,400	-
Personnel and Benefits	-	-
Office Expenses and Services	-	-
<b>Total Expenses</b>	<b>3,068,376</b>	<b>-</b>
<b>Closing Balance tf to SFP</b>	<b>(420,601)</b>	<b>-</b>

  
Secretary

  
Treasurer

  
Chairman



For, Bhuwan Khadka & Associates  
Chartered Accountants

  
CA. Bhuwan Khadka  
Proprietor



# Environmental Preservation Services For Development (ENPRED), Nepal

Mahashila Rural Municipality, Parbat

Project : Mahashila Agriculture Program for Farmers

Donor : Heifer Project Nepal

## Fund Accountability Statement

As at 31 Ashadh 2081 (July 15, 2024)

Amount in NPR		
Particular	This Year Amount (Rs)	Last Year Amount (Rs)
<b>Opening Fund Balance [A]</b>	-	-
Other Payable	-	-
Mobilization advance received from Donor	-	-
<b>Income received:</b>		
Grant received during the period	2,486,111	-
Miscellaneous Receipts	-	-
<b>Total Fund</b>	<b>2,486,111</b>	<b>-</b>
<b>Payment:</b>		
Travel and Transportation	145,848	-
Trainings	392,658	-
Technical Service and Evaluation	1,036,297	-
Personnel and Benefits	605,833	-
Office Expenses and Services	305,476	-
<b>Total Payment [C]</b>	<b>2,486,111</b>	<b>-</b>
<b>Payables</b>		
TDS Payable	-	-
Mobilization advance received from Donor	47,189	-
Payable to core fund _enpred	3,000	-
<b>Total of Payables (D)</b>	<b>50,189</b>	<b>-</b>
<b>Fund Balance at the end of the year [A]+[B]-[C]+[D]</b>	<b>50,189</b>	<b>-</b>
<b>Fund balance represented by:</b>		
Other Receivable	-	-
VAT Recievable	-	-
Rastriya Baniija Bank - 3300100000351001	50,189	-
<b>Fund Balance at the end of the year</b>	<b>50,189</b>	<b>-</b>

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor





**ENVIRONMENTAL PRESERVATION SERVICES FOR DEVELOPMENT NEPAL  
(ENPRED)**

Mahashila Rural Municipality, Parbat  
Project : Mahashila Agriculture Program for Farmers  
Donor : Heifer Project Nepal

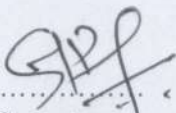
**Income Statement**

For the Period From 2080/04/01 to 2081/03/31[17 July 2023 to 15 July 2024]

Amount in NPR

Particulars	Current Year	Previous Year
Grant received during the period	2,486,111	
<b>Total Fund Available for the period</b>	<b>2,486,111</b>	<b>-</b>
<b>Expenditure</b>		
Livestock and Freight	-	-
Horticulture and Freight	-	-
Agriculture Equipment and Supply	-	-
Travel and Transportation	145,848	-
Trainings	392,658	-
Technical Service and Evaluation	1,036,297	-
Personnel and Benefits	605,833	-
Office Expenses and Services	305,476	-
<b>Total Expenses</b>	<b>2,486,111</b>	<b>-</b>
<b>Closing Balance tf to SFP</b>	<b>(0)</b>	<b>-</b>

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor



**Environmental Preservation Services For Development (ENPRED), Nepal**

**Mahashila Rural Municipality, Parbat**

**Project : Mahashila Agriculture Program for Farmers**

**Donor : Self Help Group**

**Fund Accountability Statement**

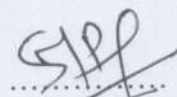
**As at 31 Ashadh 2081 (July 15, 2024)**

**Amount in NPR**

<b>Particular</b>	<b>This Year Amount (Rs)</b>	<b>Last Year Amount (Rs)</b>
<b>Opening Fund Balance [A]</b>	-	-
Other Payable	-	-
Mobilization advance received from Donor	-	-
<b>Income received:</b>		
Grant received during the period	258,000	-
Miscellaneous Receipts	-	-
<b>Total Fund</b>	<b>258,000</b>	-
<b>Payment:</b>		
Agriculture Equipment and Supply	385,999	-
<b>Total Payment [C]</b>	<b>385,999</b>	-
<b><u>Payables</u></b>		
TDS Payable	-	-
Mobilization advance received from Donor	-	-
Payable to Suppliers	200,875	-
<b>Total of Payables (D)</b>	<b>200,875</b>	-
<b>Fund Balance at the end of the year [A]+[B]-[C]+[D]</b>	<b>72,876</b>	-
<b><u>Fund balance represented by:</u></b>		
Other Receivable	-	-
VAT Recievable	-	-
Rastriya Banijya Bank - 3300100000351001	72,876	-
<b>Fund Balance at the end of the year</b>	<b>72,876</b>	-

**For, Bhuwan Khadka & Associates**


**Chartered Accountant**

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor





# ENVIRONMENTAL PRESERVATION SERVICES FOR DEVELOPMENT NEPAL (ENPRED)

Mahashila Rural Municipality, Parbat

Project : Mahashila Agriculture Program for Farmers

Donor : Self Help Group

## Income Statement

For the Period From 2080/04/01 to 2081/03/31 [17 July 2023 to 15 July 2024]

Particulars	Amount in NPR	
	Current Year	Previous Year
Other Income (Self Help Group Matching)	258,000	-
<b>Total Fund Available for the period</b>	<b>258,000</b>	<b>-</b>
<b>Expenditure</b>		
Agriculture Equipment and Supply	385,999	-
<b>Total Expenses</b>	<b>385,999</b>	<b>-</b>
<b>Closing Balance tf to SFP</b>	<b>(127,999)</b>	<b>-</b>

  
Secretary

  
Treasurer

  
Chairman



For, Bhuwan Khadka & Associates  
Chartered Accountants

  
CA. Bhuwan Khadka  
Proprietor



# Environmental Preservation Services For Development (ENPRED), Nepal

## Mahashila Rural Municipality, Parbat

Project : Enhancing Competitiveness of Rural Women Entrepreneur through Innovation in Vegetable Value Chains

Donor : Heifer International Nepal (HPIN)

### Fund Accountability Statement

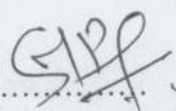
As at 31 Ashadh 2081 (July 15,2024)


Amount in NPR


Particular	This Year Amount (Rs)	Last Year Amount (Rs)
<b>Opening Fund Balance [A]</b>	-	-
Other Payable	-	-
Mobilization advance received from Donor for FY 2081.82	-	-
<b>Income received:</b>		
Grant received during the period	2,315,667	-
Miscellaneous Receipts	-	-
<b>Total Fund</b>	<b>2,315,667</b>	-
<b>Payment:</b>		
Agriculture Equipment and Supply	2,140,583	-
Travel and Transportation	30,955	-
Technical Service and Evaluation	102,869	-
Personnel and Benefits	20,000	-
Office Expenses and Services	21,260	-
<b>Total Payment [C]</b>	<b>2,315,667</b>	-
<b><u>Payables</u></b>		
TDS Payable	-	-
Mobilization advance received from Donor for FY 2081.82	1,384,333	-
Payable to Suppliers	-	-
<b>Total of Payables (D)</b>	<b>1,384,333</b>	-
<b>Fund Balance at the end of the year [A]+[B]-[C]+[D]</b>	<b>1,384,333</b>	-
<b><u>Fund balance represented by:</u></b>		
Other Receivable	-	-
VAT Recievable	-	-
Rastriya Banijya Bank - 3300100000351001	1,384,333	-
<b>Fund Balance at the end of the year</b>	<b>1,384,333</b>	-

For, Bhuwan Khadka & Associates

Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman



  
CA. Bhuwan Khadka  
Proprietor



**ENVIRONMENTAL PRESERVATION SERVICES FOR DEVELOPMENT NEPAL  
(ENPRED)**

**Mahashila Rural Municipality, Parbat**

Project : Enhancing Competitiveness of Rural Women Entrepreneur through Innovation in Vegetable Value Chains

Donor : Heifer International Nepal (HPIN)

**Income Statement**

For the Period From 2080/04/01 to 2081/03/31 [17 July 2023 to 15 July 2024]

Particulars	Amount in NPR	
	Current Year	Previous Year
Grant received during the period	2,315,667	-
<b>Total Fund Available for the period</b>	<b>2,315,667</b>	<b>-</b>
<b>Expenditure</b>		
Agriculture Equipment and Supply	2,140,583	-
Travel and Transportation	30,955	-
Technical Service and Evaluation	102,869	-
Personnel and Benefits	20,000	-
Office Expenses and Services	21,260	-
<b>Total Expenses</b>	<b>2,315,667</b>	<b>-</b>
<b>Closing Balance tf to SFP</b>	<b>(0)</b>	<b>-</b>

For, Bhuwan Khadka & Associates  
Chartered Accountants

  
Secretary

  
Treasurer

  
Chairman

  
CA. Bhuwan Khadka  
Proprietor