Roman Associates,
Chartered Accountants
Firm Regd.: 928
VAT No.: 111642195

Sole Proprietor: CA Roman Bhandari
Membership No: CA-1526
COP No: 1038
Address: Kathmandu, Nepal
Email ID: ca.romanassociates@gmail.com
Contact No.: 9843342670

Independent Auditors Report

To the Members of Civic Forum for Sustainable Development (Civic Forum)

Report on the Financial Statements

Opinion

We have audited the accompanying financial statement of Civic Forum for Sustainable Development (Civic Forum) ("Non-Governmental Organization"), which comprise the statement of financial position as at 32 Ashad 2083 (16 July 2026), the statement of Income and Expenditure, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and explanatory information.

In our opinion, the financial statements referred to above, present fairly, in all material respects, the financial position of the Non-Governmental Organization as on 32 Ashad 2083 (16 July 2026), and its financial performance and cash flows for the year then ended in accordance with Nepal Accounting Standards as per NPOs.

Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the firm in accordance 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Nepal Accounting Standards for Non-profit Organization (NAS for NPO, 2018), 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Roman Associates, Chartered Accountants ★ Kathmandu, Nepal ★

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Report on the Regulatory Requirement

1. The organization has complied with all applicable laws, regulations, and statutory requirements governing NGOs and non-profit organizations in Nepal.
2. There is no any frauds or error found during the audit of Financial Statements.
3. 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.

Roman Associates, Chartered Accountants ★ Kathmandu, Nepal

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CA. Roman Bhandari
Proprietor
Roman Associates
Chartered Accountants

Place: Kathmandu, Nepal
Date: 2083/06/18

UDIN: 261004CA015266gW8E

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Statement of Financial Position

As at 32 Ashadh 2083, (16 July 2026)

Particulars	Note	Ashadh 32, 2083	Ashadh 32, 2082
Assets			
Non-Current Assets			
Property, Plant & Equipment	4.1	14,26,726.41	13,44,197.01
Intangible Assets	4.2	5,736.07	9,352.07
Investment Property	4.3	-	-
Long-term Investment	4.4	-	-
Other Non-current Assets	4.5	-	-
Total Non-Current Assets		**14,32,462.48**	**13,53,549.08**
Current Assets			
Inventories	4.6	-	-
Advances and Receivables	4.7	1,40,814.00	12,04,235.28
Cash and Cash Equivalent	4.8	20,57,327.41	78,49,355.48
Total Current Assets		**21,98,141.41**	**90,53,590.76**
Total Assets		**36,30,603.89**	**1,04,07,139.84**
Liabilities & Reserves			
Accumulated Reserve			
Unrestricted Funds/Accumulated Surplus	4.9	19,37,249.45	(11,72,690.10)
Designated Fund	4.10	-	-
Restricted Fund	4.11	(4,44,277.13)	52,02,766.85
Endowment Fund	4.12	-	-
Other Capital Reserves	4.13	-	-
Total Accumulated Reserves		**14,92,972.32**	**40,30,076.75**
Non-Current Liabilities			
Loan & Borrowings	4.14	-	-
Employee Benefit Liabilities	4.15	-	-
Deferred Revenue	4.16	14,32,462.14	13,53,548.74
Other Non-current Liabilities	4.17		-
Total Non-Current Liabilities (A)		**14,32,462.14**	**13,53,548.74**
Current Liabilities			
Accounts Payable	4.18	7,05,169.43	50,23,514.35
Provisions	4.19	-	-
Bank Overdrafts	4.20	-	-
Total Current Liabilities (B)		**7,05,169.43**	**50,23,514.35**
Total Liabilities		**21,37,631.57**	**63,77,063.09**
Total Liabilities And Reserves		**36,30,603.89**	**1,04,07,139.84**

Place: Dhulikhel

Date: 2083/06/18

As per our attached report of even date

Rashmi Prajapati AFO	Basant Kunwar Chief Executive Officer (CEO)	Karuna Shrestha Treasurer	Daya Shagar Tamang Chairperson

Civic Forum for Sustainable Development
Civic Forum
2004

CA. Roman Bhandari
Roman Associates
Chartered Accountants

Roman Associates, Chartered Accountants * Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Statement of Income & Expenditure

For the year ended 32 Ashadh 2083, (16 July 2026)

Particulars	Note	Current Year	Previous Year
Income			
Incoming Resources	4.21	65,75,308	2,99,87,329
Financial Income	4.22	-	-
Other Income	4.23	4,962	2,29,086
Deffered Revenue	4.1	2,68,660	2,33,902
Total Income (A)		**68,48,929**	**3,04,50,317**
Expenditure			
Staff Cost/Expenses	4.24	-	-
Program Expenses	4.25	65,75,308	2,97,41,208
General Administrative Expenditure	4.26	-	-
Depreciation	4.1	2,68,660	2,33,902
Other Expenditure	4.27	2,00,962	17,22,785
Total Expenditure (B)		**70,44,929**	**3,16,97,895**
Net Surplus/(deficit) before Taxation		**(1,96,000)**	**(12,47,578)**
Income Tax Expenses	4.28	-	-
Surplus/(deficit) for the Year		**(1,96,000)**	**(12,47,578)**
Appropriation of Surplus for the Year			
Allocation to Reserves		-	-
Allocation to Endowment Fund		-	-

Place: Dhulikhel

Date: 2083/06/18

As per our attached report of even date

Rashmi Prajapati AFO	Basant Kunwar Chief Executive Officer (CEO)	Karuna Shrestha Treasurer	Daya Shagar Tamang Chairperson

Civic Forum for Sustainable Development
Civic Forum
2004

CA. Roman Bhandari
Roman Associates
Chartered Accountants

Roman Associates, Chartered Accountants, Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Statement of Changes in Reserves

For the year ended 32 Ashadh 2083, (16 July 2026)

Descriptions	Restricted Reserves	Designated Funds	Unrestricted Reserves	Endowment Funds	Capital Reserves	Result for the year	Total
Balance as at 31.03.2081	52,02,766.51					-	52,02,766.51
Result for the Year							-
Allocation of results to Restricted Reserves	-						-
Allocation of results to Designated Fund							-
Fund Received during the year							-
Transferred to Statement of Income and Expenditure							-
Allocation of results to Unrestricted Fund	-					-	-
Allocation of results to Endowment Fund							-
Allocation of results to Capital Fund							-
Balance as at 01.04.2082	**52,02,766.51**	**-**	**-**	**-**	**-**	**-**	**52,02,766.51**
Result for the Year	(32,82,048.87)						(32,82,048.87)
Fund Received during the year	42,09,943.92						42,09,943.92
Transferred to Statement of Income and Expenditure	(65,75,307.91)						(65,75,307.91)
Allocation of results to Restricted Reserves							-
Allocation of results to Designated Fund							-
Allocation of results to Unrestricted Fund							-
Allocation of results to Endowment Fund							-
Allocation of results to Capital Fund							-
Balance as at 32.03.2083	**(4,44,646.35)**	**-**	**-**	**-**	**-**	**-**	**(4,44,646.35)**

As per our attached report of even date

Rashmi Prajapati
AFO

Basant Kunwar
Chief Executive Officer (CEO)

Civic Forum for Sustainable Development
Civic Forum
2004

Karuna Shrestha
Treasurer

Daya Shagar Tamang
Chairperson

CA. Roman Bhandari
Roman Associates
Chartered Accountants

Roman Associates, Chartered Accountants, Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Cash Flow Statement

For the Year Ended 32 Ashadh 2083, (16 July 2026)

Particulars	Current Year	Previous Year
A.Cash Flow From Operating Activities		
Net Surplus/(Deficit) after Tax	(1,96,000.21)	(12,47,578.13)
Add: Depreciation Charges		
Add : Interest Expenses		
Net Cash Flow Before Changes in Working Capital	**(1,96,000.21)**	**(12,47,578.13)**
(Increase)/Decrease in Inventories		
(Increase)/Decrease in Advances and Receivables	10,63,421.28	(3,33,495.00)
Increase /(Decrease) in Accounts Payable		
Increase /(Decrease) in Bank Overdrafts		
Increase /(Decrease) in Current Liabilities	(43,18,344.92)	30,23,923.52
Net Cash Flow From Operating Activities	**(34,50,923.85)**	**14,42,850.39**
B.Cash Flow From Investing Activities		
Sales of Fixed Assets		
Purchase of Fixed Assets	-	
Net Cash Flow From Investing Activities	-	-
C. Cash Flow From Financing Activities		
Borrowings of Government Loans	33,05,939.76	42,50,828.32
Increase/(Decrease) in Restricted Fund		
Increase/(Decrease) in Capital fund		
Transfer from Restricted Fund	(56,47,043.98)	1,29,006.69
Repayment of Government loans		
Net Cash Flow From Financing Activities	**(23,41,104.22)**	**43,79,835.01**
Net Cash Flow	**(57,92,028.07)**	**58,22,685.40**
Add: Opening Cash & Bank Balance	**78,49,355.48**	**20,26,670.08**
Closing Cash & Bank Balanace	**20,57,327.41**	**78,49,355.48**

As per our attached report of even date

Rashmi Prajapati
AFO

Basant Kunwar
Chief Executive Officer (CEO)

Kaziuna Shrestha
Treasurer

Daya Shagar Tamang
Chairperson

Civic Forum for Sustainable Development
Civic Forum
2004

CA. Roman Bhandari
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Chartered Accountants

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Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

Significant Accounting Policies and Notes to Accounts

1. General Information and Background:

Civic Forum for Sustainable Development (Civic Forum) is a non-governmental, not-for-profit organization established under the Association Registration Act, 2034 (1977). The organization was established and registered on 2060/12/03 (16 March 2004) with the District Administration Office, Kavrepalanchok, and affiliated with the Social Welfare Council on 2060/12/13 (26 March 2004).

The registered address of Civic Forum is located in Mahabharat Rural Municipality-6, Kavrepalanchok, Nepal. The organization has established its Central Office in Dhulikhel Municipality-3, Kavrepalanchok, which serves as its principal place of activities and day-to-day operations.

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 a going concern basis

2. Basis of preparation

2.1. Statement of Compliance

The Statements of Financial Position, Statement of Income and Expenditure, Statement of Changes in Reserves, Statement of Cash Flows together with the Accounting Policies and Notes to the financial statements as at Ashad 2083 (16 July 2026) and for the year ended comply with the Generally Accepted Accounting Principles and the Nepal Accounting Standard for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal to the extent possible.

The Financial Statements were authorized for issue as per the decision of the Executive Committee dated *19 September 2026.*

2.2. Basis of Measurement

The financial statements have been prepared using the historical cost convention or at fair value wherever specifically disclosed.

2.3. Functional & Presentation Currency

The financial statements are prepared in Nepalese Rupees, which is the organization's functional currency and presentation currency. All the financial information presented in Nepalese Rupees has been rounded to the nearest rupee, except otherwise indicated.

Civic Forum for Sustainable Development
Civic Forum
2004

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2.4. Changes in Accounting Policies and Disclosures

The policies have been consistently applied, unless otherwise stated, and are consistent with those used in previous years.

2.5. Significant Accounting Judgements, Estimates and Assumptions

The preparation of the financial statements requires the use of certain critical accounting estimates and judgements. It also requires management to exercise judgement in the process of applying the accounting policies. The management makes certain estimates and assumptions regarding the future events. Estimates and judgements are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual result may differ from these estimates and assumptions.

(The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are to be disclosed.)

3. Summary of significant Accounting Policies

3.1. Property, Plant and equipment

(a) Cost & Valuation

All items of property, plant and equipment are initially recorded at cost. Subsequent to the initial recognition of an asset, property, plant and equipment are carried at cost less any subsequent depreciation. Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property and equipment. All other expenditure is recognized in the Statement of Income & Expenditure as an expense as incurred.

(b) Depreciation

Depreciation is provided for on all Property, Plant and Equipment on WDV Method.

Donated Assets

Where property, plant and equipment is purchased as a part of project through restricted funds which initially written off as project cost with corresponding income, if on conclusion of the project, the asset is not handed over to the beneficiary or returned to the original donor, the asset is valued on the conclusion of the project with the approval from funding agencies and brought into the financial statements under property, plant and equipment with corresponding credit to a capital reserve. Depreciation provided on such assets will be charged against such capital reserve. For the purpose of depreciation, the date of valuation for inclusion in the financial statements is considered the date of purchase.

Civic Forum for Sustainable Development
Civic Forum
2004

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Kathmandu, Nepal

3.2. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost minus any accumulated amortization, except for assets with indefinite useful lives. Internally generated intangible assets are not capitalized; expenditure is therefore reflected in the Statement of Income & Expenditure in the year in which the expenditure is incurred. It is depreciated as per WDV Method.

3.3. Foreign Currency Transactions

Transactions in currencies other than Nepal Rupees are converted into Nepal Rupees at rates which approximate the actual rates at the transaction date. At the reporting date, monetary assets (including securities) and liabilities denominated in foreign currency are converted into Nepal Rupees at the rate of exchange at that date. Realized and unrealized exchange differences are reported in the Statement of Income & Expenditure.

3.4. Cash and cash equivalents

Civic Forum considers and classifies cash in hand, amount due from banks and short-term deposits with an original maturity of three months or led under the category of "Cash and cash equivalents". Bank borrowings that are repayable on demand and form an integral part of the Civic Forum's cash management are included as a component of cash and cash equivalents for the purpose of the Statement of Cash Flows.

3.5. Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable value is the price at which inventories can be reasonably be expected to be sold in the market place, less any estimated cost necessary to make the sale.

The cost is determined on first-in first-out (FIFO) method and includes expenditure incurred in acquiring the inventories and bringing them to their present location and condition.

Items donated for distribution or resale are not included in the financial statements until such time they are distributed or resold.

3.6. Provisions

A provision is recognized in the statement of financial position when Civic Forum has a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation, and the obligation can be measured reliably.

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Civic Forum
2004

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3.7. Employee Benefits Liabilities

The organization's obligation in respect of the defined future benefit plans is calculated separately for each benefit plans by estimating the amount of future benefit that employees have earned in the current and prior periods. The calculation of the defined benefit obligations is performed annually.

Gratuity, medical facilities & accumulated leave provision has been provided as per By-Laws, assuming that all the staffs will be retired at the reporting date.

3.8. Loans & Borrowings and Account Payables

Loans and Borrowing and Accounts payables are stated at their cost.

3.9. Accounting for the receipts and utilization of Funds/Reserves

Reserves

Reserves are classified as either restricted or unrestricted reserves.

a. Unrestricted Reserves/Funds/accumulated surplus

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

Surplus funds are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the Donor.

Contributions received from the general public are recognized in the Statement of Income & Expenditure on a cash basis.

An adjustment of Rs.279,117.95 relating to the previous financial year has been made during the current financial year, as disclosed in Note 4.9.

b. Designated Reserves/Funds

Unrestricted funds designated by the Board to a specific purpose are identified as designated fund. The activities for which these funds may be used are identified in the financial statements.

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Income & Expenditure to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective Fund accounts and included under accumulated fund in the statement of Financial Position until such time as they are required.

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants * Kathmandu, Nepal *

Funds collected through a fund-raising activity for any specific or defined purpose are also included under this category.

Where approved grant expenditure exceeds the income received and there is certainty that the balance will be received such amount is recognized through Debtors in the Statement of Financial Position.

c. Restricted Funds
The activities for which these restricted funds may and are being used are identified in notes to the financial statements Restricted Reserves/Funds. Such restricted fund may include conditions for refund should there be balance of fund at the end of the project.

d. Endowments Reserves/Funds
Where assets are received as an endowment, which are not exhausted, only the income earned from such assets may be recognized and used as income.

e. Investment income and other gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise. Where such income can be used for general purpose, same shall be treated as income in the Statement of Income & expenditure.

3.10. Grants and Subsidies

Grants and subsidies are recognized in the financial statements at their fair value. When the grant or subsidy relates to an 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.

Grants and subsidies in the form of PPE (Fixed Assets) are generally shown as deferred income in the Statement of Financial Position and credited the Statement of Income & Expenditure over the useful life of the asset by the amount of depreciation with corresponding debit to deferred income over more than one accounting period.

In the 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 value is recognized as income in the same period as the cost as asset is charged to the Statement of Income and Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to the Statement of Income & Expenditure, same will be recognized as capital reserve at fair

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants
Kathmandu, Nepal

value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.

3.11. Income recognition

a. Contribution/Incoming Sources

Income realized from restricted fund is recognized in the Statement of Income & Expenditure only when there is certainty that all of the conditions for receipts of the funds have been complied with and relevant expenditure that is expected to compensate has been incurred and charge to the Statement of Income & Expenditure. Unutilized funds are carried forwards as such in the Statement of Financial Position.

Gifts and donations received in kind are recognized at fair value at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of Civic Forum at the point of such sale. Items not sold or distributed are inventoried nut not recognized in the financial statements.

All other income is recognized when Civic Forum is legally entitled to the use of such funds and amount can be quantified. This would include income receivable through fund raising activities and donations.

b. Financial Income

Interest earned is recognized on an accrual basis when there is certainty of receipt.

Dividend received is recognized when the right to receive dividend is established.

Revenues earned on services rendered are recognized in the accounting period in which the services were rendered and accepted by the clients.

Net gains and losses on the disposal of property, plant and equipment and other non-current assets, including investments, are recognized in the Statement of Income & Expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed of any related selling expenses.

c. Other Income

Other income is recognized on an accrual basis except otherwise categorically explained to be on cash basis.

3.12. Expenditure recognition

Expenses in carrying out project and other activities of Civic Forum are recognized in the Statement of Income & Expenditure during the period in which they are incurred. Other Expenses incurred in administering and running Civic Forum and in restoring and

Civic Forum for Sustainable Development
Civic Forum
2004

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Nepal

maintaining the property, plant and equipment to perform at expected levels are accounted for on an accrual basis and charged to the Statement of Income & Expenditure.

3.13. Taxation

a. Current Taxes

Income Tax is provided in accordance with the provision of the Income Tax Act on the profits earned by Civic Forum subject to exemptions referred to in Note 4.28 to the financial statements.

b. Deferred Taxes

Deferred Tax is provided on the difference between the values of assets and liabilities as per the statement of Financial Position and as listed for the purpose of Income Tax as at the date of the Statement of Financial Position adjusting for any differences that will not reverse in the foreseeable future.

The Carrying amount of such deferred taxes will be reviewed at each date of the Statement of Financial Position and will be increased by virtue of any new assets being included or be reduced by the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

Civic Forum has got tax exempted status and accordingly no provision for tax has been made.

c. Value added Taxes

Civic Forum is Value Added Tax (VAT) registered and required to file returns, in such case, VAT paid on services and goods will be shown as receivable. Generally, in such VAT NPO, income will also be vatable hence will be required to issue VAT invoices. In such case, VAT invoices are shown as payable and on monthly filing difference between payable and receivables will be swapped and difference is settled. VAT invoice is issued on Government of Nepal (GoN) Funds but not for other donors.

3.14. Borrowing Costs

Borrowing Costs that are attributable to the acquisition, construction or production of a qualifying asset, are charged off to Statement of Income & Expenditure as expense. Other borrowing costs are treated as an expense in the period in which it is incurred.

Civic Forum for Sustainable Development
Civic Forum
2004

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Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.1 Property, Plant & Equipment

Item	Opening Balance	Addition during the year	Disposal during the year	Total
Property, Plant & Equipment	23,81,565	3,47,573		27,29,138
Total	**23,81,565**	**3,47,573**	**-**	**27,29,138**

Depreciation

Item	Opening Balance	Charge for the year	Disposal during the year	Total
Property, Plant & Equipment	10,37,367.99	2,65,043.60	-	13,02,411.59
Total	**10,37,367.99**	**2,65,043.60**	**-**	**13,02,411.59**

4.2 Intangible Assets

Item	Opening Balance	Addition during the year	Disposal during the year	Total
Tally Software	36,160	-		36,160
Total	**36,160.00**	**-**	**-**	**36,160.00**

Amortization

Item	Opening Balance	Charge for the year	Disposal during the year	Total
Tally Software	26,807.93	3,616.00		30,423.93
Total	**26,807.93**	**3,616.00**	**-**	**30,423.93**

4.3 Investment Property

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Raw Materials & Consumables	-	-
Project Materials	-	-
Stationary & Printing Material	-	-
Finished Goods and Goods for Sale/Use	-	-
Donation Received in Kind	-	-
	-	-

4.4 Long-term Investment

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Raw Materials & Consumables	-	-
Project Materials	-	-
Stationary & Printing Material	-	-
Finished Goods and Goods for Sale/Use		
Donation Received in Kind		
Total	**-**	**-**

Civic Forum for Sustainable Development
Civic Forum
2004

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Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.5 Other Non-current Assets

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Raw Materials & Consumables	-	-
Project Materials	-	-
Stationary & Printing Material	-	-
Finished Goods and Goods for Sale/Use	-	-
Donation Received in Kind	-	-
Total	**-**	**-**

4.6 Inventories

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Raw Materials & Consumables	-	-
Project Materials	-	-
Stationary & Printing Material	-	-
Finished Goods and Goods for Sale/Use	-	-
Donation Received in Kind	-	-
Total	**-**	**-**

4.7 Account Receivable

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Core Fund	-	-
Vat Receivable -Current Year	-	13,000.00
Humannitarian WASH Interventions in Kavrepalanchok District, Bagmati Province:		
Advance Petty Cash Sarmila Shrestha	-	20,000.00
Buddhiman Majhi	-	825.00
Receivable Debikhola WSS	-	1,742.82
VAT Receivable	-	2,46,120.87
Safer Migration (SaMi) Programme:		
Loan Asset-Core Fund Ac	-	7,73,785.00
TBSSP Kavrepalanchok		
Receivable : Panchkhal Municipality	1,40,814.00	1,40,814.00
1% TDS	-	252.83
Ajay Kumar Gole	-	135.00
TBSSP Dolakha		
TDS Receivable	-	1,867.00
Sailung Rular Municipality	-	5,690.60
Data Entry For Landless		
VAT Receivable	-	2.16
Total	**1,40,814.00**	**12,04,235.28**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants
Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.8 Cash and Cash Equivalent

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Cash Balance	-	-
Cah in Hand	-	-
Petty Cash A/C	-	-
Bank Balances		
Rastriya Banijya Bank Ltd. (7081)	6,929.88	6,929.88
Nabil Bank Ltd. (303)	345.79	345.79
Nabil Bank Ltd. (946)	-	4,52,245.00
Nabil Bank Ltd. (947)	20,28,481.41	6,345.92
Nepal Bank Ltd. Banepa (338)	1,492.37	1,492.37
Nabil Bank Ltd. (603)	-	-
Humanitarian WASH Intervention In Kavrepalanchok, District, Bagmati Province:		
Nabil Bank Ltd. (948)	-	63,92,815.04
Safer Migration (SaMi) Programme:		
Nabil Bank Ltd. (912)	-	5,75,035.80
TBSSP Kavrepalanchok:		
Nabil Bank Ltd. (933)	4,142.58	95,544.58
TBSSP Dolakha:		
Nabil Bank Ltd. (596)	15,935.38	3,17,021.16
Data Entry For Landless:		
Nabil Bank Ltd. (946)	-	1,579.94
Total	**20,57,327.41**	**78,49,355.48**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants, Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.9 Unrestricted Fund

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance as at beginning of year	(11,72,690.10)	(54,118.66)
Fund Transfer From Other Program	35,85,058	1,29,006.69
Adjustment for the last year	(2,79,117.95)	-
Unrestricted Surplus/deficit in operating activities	(1,96,000.21)	(12,47,578.13)
Balance at end of the year	**19,37,249.45**	**(11,72,690.10)**

4.10 Designated Fund

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance as at beginning of year	-	-
Additional Funds received during the year	-	-
Balance as at year end	**-**	**-**

Designated for

Activities 1	-	-
Activities 2	-	-
Balance as at year end	**-**	**-**

4.11 Restricted Fund

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance as at beginning of year	52,02,766.51	9,51,938.19
Additional Funds received during the year	42,09,943.92	3,43,67,164.21
Add: Internal Project Transfer	(32,82,048.87)	(1,29,006.69)
Less: Transferred to Statement of Income and Expenditure	(65,75,307.91)	(2,99,87,329.20)
Adjusted income of previous year	368.88	-
Balance as at year end	**(4,44,277.47)**	**52,02,766.51**

Name of Donor Organization	Project/ Programme Name Description	Balance Brought Forward	Received/ restricted Surplus during the year	Fund Transfer to/from Other Projects/ Programmes	Balance carried forward shown in restricted fund balance
UNICEF	Humanitrain WASH Interventions	49,26,305.24	20,22,954.92	(23,32,225.07)	-
GON	SaMi Programme	8,57,186.80	65,781.00	(9,37,262.53)	(1,04,155.91)
GON	TBSSP Kavrepalanchok	(3,50,881.22)	7,29,441.00	18,959.32	(2,32,587.90)
GON	TBSSP Dolakha	(1,98,429.53)	13,91,767.00	(62,566.49)	(1,07,533.66)
GON	DELDLS	(31,045.90)	-	31,045.90	-
Total	**-**	**52,03,135.39**	**42,09,943.92**	**(32,82,048.87)**	**(4,44,277.47)**

4.12 Endowment Fund

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance at beginning of the year	-	-
Addition during the year	-	-
Surplus/deficit for the year	-	-
Balance at end of the year	**-**	**-**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants
Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.13 Other Capital Reserves

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance at beginning of the year	-	-
Surplus/deficit for the year	-	-
Balance at end of the year	**-**	**-**

4.14 Loan & Borrowings

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Term Loan	-	-
Less: Current Portion of Term Loan	-	-
Balance at end of the year	**-**	**-**

4.15 Employee Benefit Liabilities

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance at beginning of the year	-	-
Surplus/deficit for the year	-	-
Balance at end of the year	**-**	**-**

4.16 Deferred Revenue

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance at beginning of the year	13,53,548.74	15,87,451.04
Surplus/deficit for the year	3,47,573.00	-
Less: Depreciation during the year	(2,68,659.60)	(2,33,902.30)
Balance at end of the year	**14,32,462.14**	**13,53,548.74**

4.17 Other Non-current Liabilities

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance at beginning of the year	-	-
	-	-
Balance at end of the year	**-**	**-**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants * Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.18 Accounts Payable

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Core Fund		
1% TDS (MOH Transfer)	-	1,659.61
5% Dharauti	-	3,34,983.00
Bank Gurantee Ac	-	1,17,362.00
Achyut Prasad Adhikari	-	5,00,000.00
SaMi Programme	-	7,73,785.00
Basant Kunwar	-	1,00,000.00
Audit Fee	98,500.00	98,500.00
Audit Fee TDS	1,500.00	1,500.00
Salary Payable	-	4,377.19
Humanitarian WASH Interventions in Kavrepalanchok District, Bagmati Province		
1% TDS	-	4,321.00
10% TDS	-	24,400.00
1.5% TDS	-	91,244.02
Contribution to Retirement Fund	-	4,208.00
TDS on 15 %	-	10,425.00
Ashisk Sapkota	-	18,700.00
Dulikhel Village resort Pvt. LTd.	-	37,464.00
Gopal Budhathoki	-	9,900.00
Heritage Home Dhulikhel Pvt. Ltd.	-	38,029.00
Langiang Sekuwa & Thakali Bhansa	-	10,760.00
Perfect Flex Print	-	18,750.00
Ram Bahadur Danuwar	-	16,200.00
Subhalav Furniture and Furnishing Center	-	5,920.00
Sujesh Shrestha	-	20,700.00
Aarati Sundas	-	8,000.00
Ajay Kumar Gole	-	14,850.00
Dines Tolange	-	10,800.00
Jeewan Kunwar	-	39,600.00
Manish Mahaju	-	24,750.00
Chyasingkharka WSS	-	1,33,018.78
Dapcha WSS	-	40,268.02
Kimbe WSS	-	19,700.00
Mahakali Dhalmale (Naikintar) WSS	-	2,69,975.46
Nepane PhyangKhola WSS	-	1,82,341.39
Patlekhola (Dhuwakot) WSS	-	1,18,228.35
ShikharAambote WSS	-	1,68,420.61
Thingchhap WSS	-	16,640.00
Raj Kumar Kunwar	-	17,325.00
Rohitman Rai	-	14,850.00
Santa Bahadur Muktan	-	17,325.00
Santosh Mahat	-	14,850.00
Sarmila Shrestha	-	22,564.00
Shyam Kumar Danwar Rai	-	17,325.00
Smritee Adhikari	-	27,225.00
Safer Migration (SaMi) Programme		
VAT Payable	-	2,09,815.44
1% TDS	-	3,335.62
10% TDS	-	6,000.00
1.5% TDS	-	7,992.66
15 % TDS	-	750.00
Contribution to Retirement Fund	17,395.76	96,552.16
Gratuity	-	80,427.97
Ishwori Kumar Mahat	6,300.00	6,300.00
Leave Encashment	80,460.15	80,460.15

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants, Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

TBSSP Kavrepalanchok		
Buddhiman Majhi (SM)	2,27,544.48	2,38,344.48
Kiran Gurung (ASF)	1,50,000.00	3,30,071.00
VAT Payable	-	19,212.15
TBSSP Dolakha		
1% TDS	7,554.04	738.39
10% TDS	1,050.00	11,717.20
VAT Payable	-	44,991.11
Leave Encashment	30.00	3,000.00
Sahadev Rokaya (ASE)	1,14,835.00	4,32,559.19
Sarada Pokhrel	-	30,002.40
Total	**7,05,169.43**	**50,23,514.35**

4.19 Provisions

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
Balance as at the beginning of the period	-	-
Allocation during the year	-	-
Use of Provisions during the year	-	-
Release of Provisions during the year	-	-
Toal	**-**	**-**

4.20 Bank Overdrafts

Particulars	Ashadh 32, 2083	Ashadh 32, 2082
-	-	-
Total	**-**	**-**

4.21 Incoming Resources

Particulars	Current Year	Previous Year
Grant-Restricted Funding		
Humanitarian WASH Interventions in Kavrepalanchok District, Bagmati Province	46,17,035	2,55,57,207
Safer Migration (SaMi) Programme	89,861	30,21,384
Trail Bridge Sub Sector Programme (TBSSP), Kavrepalanchok	6,30,107	6,36,201
Trail Bridge Sub Sector Programme (TBSSP), Dolakha	12,38,305	7,42,537
Data Entry of Landless Dalit, Landless Squatters (Dhulikhel Municipality)	-	30,000
Total	**65,75,308**	**2,99,87,329**

(a) Profit from trading acitvities

Particulars	Current Year	Previous Year
Sale Proceeds	-	-
Cost/Fair Value of items	-	-
Profit earned	**-**	**-**

4.22 Financial Income

Particulars	Current Year	Previous Year
-	-	-
Total	**-**	**-**

4.23 Other Income

Particulars	Current Year	Previous Year
Bid Income	-	30,000
Membership Renewal	1,000	-
Grant and Contribution Income	-	1,81,200
Misc Income	2,962	17,886
Refund Received	1,000	-
Total	**4,962**	**2,29,086**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants * Kathmandu, Nepal *

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

4 Note to the Financial Statements

4.24 Staff Cost

Particulars	Current Year	Previous Year
Wages & Salaries	-	-
Allowances & Benefits	-	-
Post-employment Benefit costs	-	-
Total	**-**	**-**

4.25 Program Expenses

Particulars	Current Year	Previous Year
Humanitarian WASH Interventions in Kavrepalanchok District, Bagmati Province	46,17,035	2,53,11,086
Safer Migration (SaMi) Programme	89,861	30,21,384
Trail Bridge Sub Sector Programme (TBSSP), Kavrepalanchok	6,30,107	6,36,201
Trail Bridge Sub Sector Programme (TBSSP), Dolakha	12,38,305	7,42,537
Data Entry of Landless Dalit, Landless Squatters (Dhulikhel Municipality)	-	30,000
Total	**65,75,308**	**2,97,41,208**

4.26 General & Administrative Expenses

Particulars	Current Year	Previous Year
-	-	-
Total	**-**	**-**

4.27 Other Expenditure

Particulars	Current Year	Previous Year
Misc	100	-
Vehicle Expense	27,500	-
Food And Travel	13,809	-
Office Expence	5,500	-
EC Meeting Expense	9,230	-
Website Renewal Expenses	24,860	-
Bank Charges	-	100
AGA Expense	-	38,900
Fund transfer to Deldls	19,963	-
Partner Contribution UNICEF	-	15,83,785
Audit Fee	1,00,000	1,00,000
Total	**2,00,962**	**17,22,785**

4.28 Income Tax Expenses

Civic Forum has got tax exempted status and accordingly no provision for tax has been made. However, income tax deducted at source of income has been charged to such revenue and reflected net of such withholding tax.

4.29 Related Parties

There is no such related party transactions as scuh.

Civic Forum for Sustainable Development
Civic Forum
2064

Roman Associates, Chartered Accountants
Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Fund Accountability Statement of Organization Core Fund (Kavrepalanchok)

For the year ended 32 Ashadh 2083, (16 July 2026)

A	Sources of Fund	Fund Received During the Period / Total to date
	Opening Fund Balance	(14,51,808.05)
	Refund of Post Box Security Deposit from District Post Office	1,000.00
	A/C 4201017500949	1579.94
	A/C 4201017500603	1,281.84
	Humanitarian WASH Interventions Programme-04201017500948	13,73,785.00
	Humanitarian WASH Interventions Programme-04201017500948	9,58,440.07
	Membership Renewal Fee	1,000.00
	Safer Migration (SaMi) Programme-04201017500912	25,000.00
	Safer Migration (SaMi) Programme-04201017500912	11,27,832.64
	TBSSP Dolakha-4201017500596	1,00,000.00
	Transfer from Nabil Bank Ltd. (946)	100.00
	Total Fund Available (A)	**21,38,211.44**

B	Expenditure (As per Budget Line)	Expenditure During the Period / Total to Date
	Bank Charge	-
	Vehicle Expense	27,500.00
	Food And Travel	13,809.00
	Office Expence	5,500.00
	EC Meeting Expense	9,230.00
	Website Renewal Expenses	24,860.00
	Audit Fees	1,00,000.00
	Transfer to Nabil Bank (946)	100.00
	Transfer to Deldls	19,962.99
Total Expenditure (B)		**2,00,961.99**
Fund Balance (A-B)		**19,37,249.45**
Fund Balance Represented by:		

SN	Particulars	Closing Fund Balance for the
1	Nabil Bank (42101017500303)	345.79
2	Nabil Bank (946)	-
3	Nabil Bank (947)	20,28,481.41
4	Nepal Bank Ltd, Banepa (52338)	1,492.37
5	Rastriya Banijya Bank Ltd. (7081)	6,929.88
6	Audit Fees	(98,500.00)
7	Audit Fees Tds	(1,500.00)
Total		**19,37,249.45**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants
Kathmandu, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Fund Accountability Statement of Humanitarian WASH Interventions in Kavrepalanchok District, Bagmati Province

For the year ended 32 Ashadh 2083, (16 July 2026)

A	Sources of Fund	Fund Received During the Period
		Total to date
	Opening Fund Balance	49,26,305.24
	Grant Recived from UNICEF	20,22,954.92
	Fund transfereed to Core Fund	(23,32,225.07)
	Total Fund Available (A)	**46,17,035.09**

B	Expenditure (As per Budget Line)	Expenditure During the Period
		Total to Date
	Program Expenses	
	Capacity Building of Palikas on Water Quality Testi	8,72,122.20
	Capacity Buildingof WSUCs on WSP	36,000.00
	Capacity Development Training on N-WASH MIS	1,35,000.00
	Declaration of Water Safe Community 1.4.4	3,29,596.00
	Handover of Water Quality Test Kits to WSUCs	69,325.00
	Household Latrines Repair and Rehabilitation	5,22,160.00
	Major Repairs/rehabilitation of Water Supply System	3,77,500.00
	Planning,Monitoring,Evaluation & Communication	3,45,510.00
	Regular WASH Cluster Coordination Meeting	47,959.96
	Training to Community Volunteers 1.5.1	9,36,460.00
	Capacity Building Training of N-WASH MIS	21,400.00
	Formalization of MoUs on Operation Act 1.4.2	65,750.00
	Organize Review and Reflection Meeting 1.1.5	70,600.00
	Utilities and Maintenance EEPM 2.2 (Contribution)	64,500.00
	Operational Cost	
	Office Equipment, Supplies(EEPM 2.5.1, Contribution	1,37,780.00
	Office Equipmet,Supplies,Stationeries, EEPM 2.5	3,47,143.93
	Staff Travel and Communication EEPM 3.3, Contributi	1,25,720.00
	Utilities and Maintenance EEPM 2.2	21,498.00
	Vehicle Rental EEPM 2.3	91,000.00
	Bank Charges	10.00
Total Expenditure (B)		**46,17,035.09**
Fund Balance (A-B)		**-**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants * Kamalamandu, Nepal *

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Fund Accountability Statement of Trail Bridge Sub Sector Programme (TBSSP) Kavrepalanchok

For the year ended 32 Ashadh 2083, (16 July 2026)

A	Sources of Fund	Fund Received During the Period
		Total to date
	Opening Fund Balance	(3,50,881.22)
	Fund Received During the year:	
	Khanikhola Rural Municipality	1,59,441.00
	Support Received from Other Sources	5,70,000.00
	Fund Transfer from Other Projects	18,959.32
	Total Fund Available (A)	**3,97,519.10**

B	Expenditure (As per Budget Line)	Expenditure During the Period
		Total to Date
	Program Expenses	
	Motorbike Expense	14,442.00
	Office Expense	19,120.00
	Bank Charge	10.00
	Civic Forum 20th Annual General Assembly (AGA) Expense	26,040.00
	Extra paid tax	495.00
	Staff Salary	5,70,000.00
Total Expenditure (B)		**6,30,107.00**
Fund Balance (A-B)		**(2,32,587.90)**
Fund Balance Represented by:		

SN	Particulars	Closing Fund
1	Nabil Bank Ltd. (042101017500933)	4,142.58
2	Receivable : Panchkhal Municipality	1,40,814.00
3	Buddhiman Majhi (SM)	(2,27,544.48)
4	Kiran Gurung (ASE)	(1,50,000.00)
Total		**(2,32,587.90)**

Civic Forum for Sustainable Development
Civic Forum
2004

Roman Associates, Chartered Accountants
Kavrepalanchok, Nepal

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Fund Accountability Statement of Trail Bridge Sub Sector Programme (TBSSP) Dolakha

For the year ended 32 Ashadh 2083, (16 July 2026)

A	Sources of Fund	Fund Received During the Period	
		Q4	Total to date
	Opening Fund Balance		(1,98,429.53)
	Fund Received During the Year:		
	Gaurishankar Rural Municipality		67,985.00
	Tamakoshi Rural Municipality		3,26,644.00
	Bhimeshwor Municipality		4,52,498.00
	Shailung Rural Municipality		4,28,332.00
	Bigu Rural Municipality		57,227.00
	Baiteshwor Rural Municipality		59,081.00
	Fund Transfer from Other Projects		37,433.51
	Transfer to core fund		(1,00,000.00)
	Total Fund Available (A)		**11,30,770.98**

B	Expenditure (As per Budget Line)	Expenditure During the Period	
		Q4	Total to Date
	Program Expenses		
	Bank Charges		60.00
	Bike Repair Expenses		32,635.00
	Printing & Stationery		20,690.00
	Office Expenses		8,400.00
	Telephone, Water & Electricity		18,970.00
	Comuunication Telephone		3,600.00
	Office Rent		50,224.00
	Food, Snacks & Lodging Expenses		11,400.00
	Salary A/C		7,23,744.00
	DPRP Preparation Program Expenses		57,398.54
	Photo Copy and Steez Binding		3,400.00
	Gorkhapatra National Daily Annual Customer Fee		2,750.00
	Vat paid		49,742.00
	Payment to Kiran Gurung		1,50,000.00
	Travel Expenses		1,04,980.00
	Extra 1% tds paid		41.10
	Extra 1.5% tds paid		270.00
Total Expenditure (B)			**12,38,304.64**
Fund Balance (A-B)			**(1,07,533.66)**
Fund Balance Represented by:			
SN	**Particulars**	**Closing Fund Balance for**	
1	Nabil Bank Ltd. (042101017500596)		15,935.38
4	1% TDS		(7,554.04)
5	10% TDS		(1,050.00)
6	Leave Encashment Tds		(30.00)
8	Sahadev Rokaya (ASE)		(1,14,835.00)
Total			**(1,07,533.66)**

Civic Forum for Sustainable Development
Civic Forum
2064

Civic Forum for Sustainable Development (Civic Forum)

Kavrepalanchok

Fund Accountability Statement of Safer Migration (SaMi) Programme

For the year ended 32 Ashadh 2083, (16 July 2026)

A	Sources of Fund	Fund Received During the Period
		Total to date
	Opening Fund Balance	8,57,186.80
	Fund Received during the period	
	Dhulikhel Municipality	65,781.00
	Fund Transfer from Other Projects	2,15,570.11
	Transfer to Core Fund	(11,52,832.64)
	Total Fund Available (A)	**(14,294.73)**

B	Expenditure (As per Budget Line)	Expenditure During the Period
		Total to Date
	Program Expenses	
	Facilator Allowance	58,000.00
	Snack Expenses	30,250.00
	Bank Charges	10.00
	Tax paid on Gratuity & PF	1,601.18
Total Expenditure (B)		**89,861.18**
Fund Balance (A-B)		**(1,04,155.91)**
Fund Balance Represented by:		
SN	**Particulars**	**Closing Fund**
1	Contribution to Retirement Fund and Leave Encashment	(17,395.76)
2	Ishwori Kumar Mahat	(6,300.00)
3	Leave Encashment	(80,460.15)
Total		**(1,04,155.91)**

Civic Forum for Sustainable Development
Civic Forum
2064

Roman Associates, Chartered Accountants
Kathmandu, Nepal

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

The Institute of Chartered Accountants of Nepal

(Established under the Nepal Chartered Accountants Act, 1997)

एकल लेखा व्यवसायी फर्म दर्ता प्रमाणपत्र

प्रमाणपत्र नं. ९२८ मिति : २०७७ श्रावण ९

नेपालमा लेखाव्यवसाय संचालन गर्न नेपाल चार्टर्ड एकाउन्टेंट्स (संसोधन सहित) ऐन, २०५३ र नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमावली, २०६१ बमोजिम

रोमन भण्डारी, चार्टर्ड एकाउन्टेन्ट

(सदस्यता नं. १५२६, पेशागत प्रमाणपत्र नं. १०३८) को नाममा एकल लेखा व्यवसायी फर्म

रोमन एसोसिएट्स, चार्टर्ड एकाउन्टेन्ट्स, काठमाडौं

दर्ता गरिएको छ । यो प्रमाणपत्र मिति २०७७ श्रावण ९ देखि २०७८ साल असार मसान्तसम्म र नवीकरण भएको अवधिसम्म वहाल रहनेछ ।

SOLE PROPRIETORSHIP FIRM REGISTRATION CERTIFICATE

Registration No. 928 Date : July 24, 2020

Pursuant to the Nepal Chartered Accountants (with amendment) Act, 1997 and the Nepal Chartered Accountants Regulation, 2004

Roman Associates, Chartered Accountants, Kathmandu

has been registered as Sole Proprietorship Accounting firm under the proprietorship of

Roman Bhandari, Chartered Accountant

(Membership No. 1526, COP No. 1038) to carryout accounting profession in Nepal. This certificate shall be valid from July 24, 2020 to July 15, 2021 and upto the date of renewal.

सिए. संजय कुमार सिन्हा
कार्यकारी निर्देशक
CA. SANJAY KUMAR SINHA
Executive Director

सिए. मदन कृष्ण शर्मा
अध्यक्ष
CA. MADAN KRISHNA SHARMA
President

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
The Institute of Chartered Accountants of Nepal

(Established under the Nepal Chartered Accountants Act, 1997)



पेशागत प्रमाणपत्र

प्रमाणपत्र नं. १०३८ मिति : २०७७ श्रावण ९

रोमन भण्डारी

चार्टर्ड एकाउन्टेन्ट सदस्यता नम्बर १५२६

लाई नेपाल राज्यमा चार्टर्ड एकाउन्टेन्टको रुपमा लेखाव्यवसाय गर्न नेपाल चार्टर्ड एकाउन्टेन्ट्स (संशोधन सहित) ऐन, २०५३ र नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमावली, २०६१ बमोजिम यो पेशागत प्रमाणपत्र दिईएको छ। यो प्रमाणपत्र मिति २०७७ श्रावण ९ देखि २०७८ साल असार मसान्तसम्म र नवीकरण गराएमा नवीकरण अवधिसम्म वहाल रहने छ।

CERTIFICATE OF PRACTICE

CertificateNo. 1038 Date : July 24, 2020

This is to certify that

ROMAN BHANDARI

Chartered Accountant Membership No. 1526

is entitled to practice as Chartered Accountant in Nepal, pursuant to the provisions of the Nepal Chartered Accountants (with amendment) Act, 1997 and the Nepal Chartered Accountants Regulation, 2004. This Certificate shall be valid from July 24, 2020 to July 15, 2021 and upto the renewed date in case of renewal.

सिए. संजय कुमार सिन्हा
कार्यकारी निर्देशक
CA. SANJAY KUMAR SINHA
Executive Director

सिए. संजय कुमार सिन्हा
अध्यक्ष
CA. SANJAY KUMAR SINHA
Secretary

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

The Institute of Chartered Accountants of Nepal

(Established under the Nepal Chartered Accountants Act, 1997)



सदस्यता प्रमाणपत्र

सदस्यता नं. १५२६ मिति : २०७७ श्रावण ९

रोमन भण्डारी

लाई मिति २०७७ श्रावण ९ गते देखि लागु हुने गरी नेपाल चार्टर्ड एकाउन्टेन्ट्स (संशोधन सहित) ऐन, २०५३ र नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमावली, २०६१ बमोजिम यस संस्थाको चार्टर्ड एकाउन्टेन्ट सदस्यमा दर्ता गरिएको छ।

CERTIFICATE OF MEMBERSHIP

Membership No. 1526 Date : July 24, 2020

On this day of July 24, 2020

ROMAN BHANDARI

has been admitted as a Chartered Accountant member of this Institute pursuant to the Nepal Chartered Accountants (with amendment) Act, 1997 and the Nepal Chartered Accountants Regulations, 2004 .

सिए. संजय कुमार सिन्हा
कार्यकारी निर्देशक
CA. SANJAY KUMAR SINHA
Executive Director

सिए. संजय कुमार सिन्हा
अध्यक्ष
CA. SANJAY KUMAR SINHA
Secretary

नेपाल सरकार
अर्थ मन्त्रालय
आन्तरिक राजस्व विभाग



स्थायी लेखा नम्बर (PAN) दर्ता प्रमाण पत्र

दर्ता मिति

	दिन	महिना	साल
आयकर:	०७	०६	२०७७
मु. अ. कर :	०७	०६	२०७७

स्थायी लेखा नम्बर : १ १ १ ६ ४ २ १ ९ ५

आन्तरिक राजस्व कार्यालय : आन्तरिक राजस्व कार्यालय चावहिल

करदाताको नाम : रोमन भण्डारी

कारोबारको नाम : रोमन एसोसिएट्स

करदाताको प्रकार : व्यक्तिगत

ठेगाना : वार्ड नं. ४, चावहिल
महानगरपालिका: काठमाडौं,
काठमाडौं

व्यवसायका कारोबारहरु : चार्टर्ड एकाउण्टेण्ट,

करदाताको दस्तखत

कर अधिकृत

करदाताले पालना गर्नुपर्ने कर्तव्यहरु:

- कारोबार गर्दा अनिवार्य रुपमा बिल बिजक जारी गर्नुपर्छ ।
- मू.अ.करमा दर्ता हुनेले प्रत्येक कर अवधि (मासिक वा द्वैमासिक वा चौमासिक) समाप्त भएको २५ दिनभित्र मू.अ.कर विवरण तथा मू.अ.कर रकम बुझाउनु पर्छ ।
- अन्तःशुल्क लाग्ने कारोवार गर्नेले अन्यथा व्यवस्था गरेकोमा बाहेक प्रत्येक महिना समाप्त भएको २५ दिनभित्र मास्केवारी र अन्तःशुल्क रकम बुझाउनु पर्छ ।
- प्रत्येक आर्थिक वर्षका आय विवरण असोज मसान्तभित्र बुझाउनु पर्छ ।
- समयमा विवरण र कर रकम नबुझाएमा व्याज, शुल्क र जरिवाना लाग्नेछ ।
- यो प्रमाणपत्र देखिने गरी कारोबार स्थल/मुख्य कार्यालयमा राख्नु पर्नेछ ।
- कुनै द्विविधा भएमा कार्यालयमा सम्पर्क राख्नुहोला ।

नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL
(Established under the Nepal Chartered Accountants Act, 1997)

S. No.: 1485

Renewal Proof

Roman Associates

Chartered Accountants

Firm Registration No: 928 **Type: Proprietorship**

As per Rule 59 of Nepal Chartered Accountants Regulation, 1999 the firm has been renewed up to 16 July, 2027. The Institute have received renewal fee from receipt number 204165 for the fiscal year 2083/2084

Name of Proprietor

S.No.	Name of the Auditor	Category	Member No.	COP No.
1	CA. ROMAN BHANDARI		CA-1526	1038

Date: 2026-07-21

Institute Seal

Officer Signature

Printed Date: 2026-08-04 10:57:38

नेपाल सरकार

अर्थ मन्त्रालय

नेपाल सरकार
अर्थ मन्त्रालय
आन्तरिक राजस्व विभाग
आन्तरिक राजस्व कार्यालय, चाबहिल
काठमाडौं

आन्तरिक राजस्व विभाग

आन्तरिक राजस्व कार्यालय चाबहिल

(आयकर नियमावली, २०५९ को नियम २६ सँग सम्बन्धित)

यो पत्र मिति २०८२.०७.०२ मा तयार भएको हो।

प.सं: २०८२.०८३

च.नं. ९८६९

प्रिन्ट मिति: २०८२.०७.०२

कर चुक्ता नं. ८२५८१६९२

विषय : कर चुक्ता प्रमाण पत्र ।

श्री रोमन एसोसिएट्स

४- काठमाडौँ,

स्थायी लेखा नं : १११६ ४२१९५

यस कार्यालय अन्तर्गत दर्ता रहेका तपाईं ले आ.व २०८१.०८२ मा देहाय बमोजिमको आय रकमको आय विवरण मिति २०८२.०६.३१ मा यस कार्यालयमा पेश गरी सो अनुसार देहाय बमोजिमको आयकर दाखिला गरेकोले यो कर चुक्ताको प्रमाण पत्र प्रदान गरिएको छ ।

आय विवरण पेश गरेको मिति	जम्मा आय (कारोवार) रकम रू.	कर योग्य आय रू.	दाखिला गरेको कर रकम रू.
२०८२.०६.३१	५,२९८,८९४.००	९८५,३२७.००	७७,०६५.००

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सुमन श्रेष्ठ

(कर अधिकृत)

कर अधिकृत

पुनश्च:

- यो प्रमाणपत्र त्यस फर्म/ उद्योग कम्पनी / संस्थाले पेश गरेको विवरणको आधारमा जारी गरिएको छ । पेश भएको आय विवरण छानबिनमा परेमा आयकर ऐन, २०५८ को दफा १०१बमोजिम संशोधित कर निर्धारण हुन सक्ने जानकारी गराईन्छ ।
- यो कर चुक्ताको प्रमाण-पत्र विभागको वेभ साइट www.ird.gov.np मा कर चुक्ता रूजु वा Tax Clear.Search मा गएर रूजु गरी यकिन गर्न सकिने छ।