बार्षिक प्रतिबेदन २०७३ /०७४

महोत्तरी दलित जनजाती उत्थान संघ (MDJUS)

पिपरा, महोत्तरी

सम्पर्क कार्यालय : जलेश्वर न.पा. २, महोत्तरी

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संस्थागत विवरण

संस्थाको पूरा नाम: **महोत्तरी दलित जनजाति उत्थान संघ (MDJUS)**

संस्थाको पत्राचार गर्ने ठेगाना

Pipara-3, Mahottari,

Contact Adress: Jaleswor-2, Mahottari

☎ टेलिफोन नं ०४४-५२०९४८ फ्याक्स नं. ०४४-५२०९४८

इमेल: mdjus59@gmail.com

मोबाइल नं. ९८४४०५९२४०, ९८०७८३७६५०, ९८५४०३०९५९

फेसबुक: https://web.facebook.com/profile.php?id=100014406466303

वेब साईट : http://mdjusmahottari.website2.me

सम्पर्क हुन सक्ने व्यक्तिको नाम, पद र ठेगाना : संजित प्रसाद दास

☎टेलिफोन नं.: ०४४-५२०९४८ मोबाइल नं. 9854030959

इमेल: mdjus2017@gmail.com

संस्थाको लक्ष्य, उद्देश्य तथा परिकलपना

दृष्टि (Vision) :

न्यायमुलक र समतामुलक समाजको सृजना

ध्येय (Mission) :

दलित समाजको विधमान अवस्था र स्तरमा सुधार ल्याउन सामाजिक न्याय र समानताका लागी श्रोत, साधन र निर्णय प्रकृयामा पहुँच पुरयाउने ।

लक्ष्य (Goal) :

दलित समुदायका व्यक्तिहरु संगठीत भई आफनो अधिकारहरुको दावा गर्दै स्वास्थ्य शिक्षा, आय आर्जन रोजगारको क्षेत्रमा पहुच वृद्धि भई निर्णय प्रकृयामा समावेश भएका हुनेछन् ।

प्रमुख कार्य क्षेत्रहरु (Specified Areas of work):

दलितहरुको अधिकारका लागि जनवकालत

सशक्तिकरण ,समावेशिकरण तथा मुलप्रवाहीकरण

शिक्षा, खानेपानी तथा वातावरण संरक्षण

संस्थागत विकास र सांगठनिक क्षमता अभिवृद्धि

उद्देश्य (Objective) :

क) दलित जनजातीको हकहित तथा अन्य समाज सरह सम्मानित जिवन निर्वाह गर्न गराउन प्रयत्नशिल रहने ।

ख) पिछिडिएको दलित जनजातीहरुको आर्थिक, सामाजिक, शैक्षिक, राजनैतिक विकास गर्न प्रयत्नशिल रहने ।

ग) असाक्षरता जनसंख्यालाई साक्षर बनाउन अनौपचारिक कक्षा, प्रौढ कक्षा, महिला कक्षाहरु संचालन गर्ने ।

घ) सुशासन सम्बन्धी व्यापक कार्यक्रमहरु संचालन गरी सम्पूर्ण सरकारी, गैरसरकारी निकायहरुलाई सुशासित गर्न पहल गर्ने ।

ङ) दलित तथा जनजाति समुदायको शैक्षिक स्तर उकास्न विभिन्न क्रियाक्लापहरु संचालन गर्ने ।

च) सामाजिक कुसंस्कार जातिय प्रथा, दहेज प्रथा तथा छुवाछुत अन्त्यका लागी दलित भातृ संगठन तथा अन्य संघसंस्थाहरु संग समेत एक्यवद्धता जाहेर गर्दै आवश्यक कार्य गर्ने ।

छ) दलित तथा जनजाती समुदायभित्रका More Excluded Group का समुदायहरुसंग सम्बन्धीत निति अनुरुप मुल प्रवाहीकरण सम्बन्धी कृयाकलापहरु संचालन गर्ने ।

ज) दलित मानव अधिकार उल्लघंनका घटनाहरुको अनुगमन तथा सार्वजनीक गर्ने ।

झ) दलित वर्गको मौलिक हक तथा मानव अधिकारको सम्बन्धमा घटेका घटनाहरुको सवालमा आवाज उठाउने ।

ञ) स्वाच्छ र सफा पानीको प्रयोग गर्न चेतनाको प्रचार गर्ने ।

संक्षिप्त रणनिति (Strategy) :

यो संघ समुदायको शक्ति र संजालमाथि विश्वास गर्दछ । त्यसैले यो संघले सम्पूर्ण दलित समुदायको सर्वागिंण विकासको लागी दलित संघ संस्थाको नेटवर्क द्धारा दलित समुदायलाई साक्षर, शिक्षित र सचेत बनाई राज्यको हरेक निकायमा समावेशीकरणको सिद्धान्त अनुरुप कार्य गर्ने रणनीति लिएको छ ।

संचालित कार्यक्रमहरु :

१. ग्रामिण खानेपानी कार्यक्रम

कार्यक्रम संचालन भएको गा.वि.स. : डाम्ही मडै तथा मझौरा विष्णुपुर

लक्षित जनसंख्या लाभान्वीत हुने घरधुरी संख्या : ६९४ घरपरिवार

कार्यक्रम संचालन गर्नुको उद्देश्य :-

यस कार्यक्रमको उदेश्य नै गरिब समूदायमा सफा तथा स्वच्छ खानेपानीको पहूच तथ प्रयोग गर्न प्रोत्साहन गर्ने रहेको छ । यस कार्यक्रमको उदेश्य अनूरुप समूदायले परम्परागत रुपमा खानेपानीको लागि प्रयोग गरिरहेको हातेकल भए ता पनि सरकारको निति एक घर एक धारा हूनु पर्ने रहकोले यस कार्यक्रम अन्तरगत दूई वटा साविक गाविसहरु डाम्ही मडैको साविक वडा नं. १ र २ तथा मझौरा बिष्णूपूरको साविक वडा नं. २,४,५ र ६ मा सफा, स्वस्थ्य तथा स्वच्छ खोनपानीको प्रयोग गर्न समूदाय संग छलफल गरि खानेपानीको नया संरचना तयार गरिने छ ।

अहिले सम्म भएको कार्यहरु :

१. गाविस स्तरिय आमभेलाको आयोजना गरि कार्यक्रम बारे जानकारी दिईएको ।

२. उपभोक्ता समिति गठन भईसकेको ।

३. धारा लिने जम्मा घरधूरी पहिचान भएको ।

४. समाजिक नक्सा तथा श्रोत नक्सा तयार पारी समूदायको सहभागितामा स्वच्छ खानेपानीको फाईदा बारे जानकारी दिई ।

५. बिद्यालयका शिक्षक तथा बिद्यार्थिहरुलाई सहभागि गराई स्वस्थ्य कक्षाहरु लिइको ।

६. टैकी निमार्ण कार्यका लागि आवश्यक सर्वे गरि डिजाईन तयार गरिएको ।

७. जग्गा छनौट समेत गरिएको तथा आयोजनाको नाम समेत तोकिसकेको ।

८. कार्यान्वयन चरनको सम्झैता फन्ड बोर्ड संग भई कार्य भई रहेको ।

<u>**२. खुल्ला दिशा मुक्त क्षेत्र तथा पुर्ण सरसफाई कार्यक्रम**</u>

कार्यक्रम संचालन भएको गा.वि.स. : डाम्ही मडै तथा मझौरा विष्णुपुर

लक्षित जनसंख्या लाभान्वीत हुने घरधुरी संख्या : समपुर्ण साविका गाविस भरिका घरपरिवार

कार्यक्रम संचालन गर्नुको उद्देश्य :- यस कार्यक्रमको उदेश्य समाजिक परिचालनको माध्यम बाट समूदायमा सफा तथा स्वच्छ वातावरणको निमार्ण तथा घर घरमा चर्पि निमार्ण गर्न लगाई बाहिर चर्पि गर्ने बानी हटाउने र चर्पिमा दिशा पिसाब गर्ने बानीको बिकास गर्न सहयोग गर्ने रहेको छ । यो कार्यक्रम अन्तरगत दूई वटा साविक

गाविसहरु डाम्ही मडै र मझौरा बिष्णूपूरको साविक सम्पूर्ण वडाहरुमा अभियानको रुपमा संचालन गर्ने ।

समस्याहरु के के थियो:

फोहर मैलाहरु बाटोमानै फाल्ने र टोलहरु फोहर गर्नै बानी

- दिसा पिसाब चर्पीमा गर्ने बानी नभएको तथा चर्पीको महत्व सम्बन्धी जानकारी

नभएको र चर्पी निर्माण गर्न रुची नदेखाएको ।

- पिउने पानीको मौजूद श्रोत संरक्षण नगरी फोहर पानीनै पिउने बानी भएको

समस्या सामाधान का निम्ती अहिले सम्म भएको कार्यहरु :

V wash CC, W wash CC, युवा समिति, बाल क्लबहरु गठन तथा परिचालन र नियमति छलफल गरि तपसिलका अभियान तथा कार्यहरु गर्ने गरेको:-

१. घर दैलो कार्यक्रम, घर आगंन सरसफाई, गाउ टोल सरसफाई, नारा जूलूस, विद्यालय सरसफाई

२. बटो, पोखरीको डिल, सावजर्निक ठाउ हरुमा नियमित गस्ती गर्ने गरेको र बाहिर दिशा पिसाब गर्नेलाई रोक लगाएको ।

३. साबून पानीले हात धून अभ्यास, चर्पिको प्रयोग पछि साबून पानीले हात धूने अभ्यास गराउने,

४. टोल, बाटो, बजार तथा बिद्यालय सफाई अभियान, फोहर व्यवस्थापन

५. बिद्यालयहरुमा स्वस्थ तथा सरसफाई शिक्षा कक्षा संचालन, वातावरणीय सरसफाई अभियान संचालन

७. घरदैलो कार्यक्रम निरन्तर गरेको, समाजिक परिचालनका माध्यम बाट सार्वजनिक स्थलको फोहोर ब्यवस्थापनका लागि समुदायलाई जागरुक गर्ने प्रयास गरेको ।

८. D wash CC संग अनुगमन गराई कार्यक्रम संचालित साविक गाविसहरु डाम्ही मडै तथा मझौरा बिष्णुपुरलाई ODF अर्थात खुल्ला दिशा मुक्त क्षेत्र घोषण हुन सक्ने भनि निर्णयका साथ सिफारिस गरिएको छ ।

समग्र उपलबधिहरु :

१. साविक डाम्ही मडै गाविसका वडा नं. १ र २ तथा मझौरा बिष्णुपुर गाविस वडा नं. २,४,५,६ मा क्रमश ३१८ र ३७६ घरपरिवारका लागि स्वस्थ्य, सफा तथा स्वच्छ खानेपानीको लागि टैकी निमार्ण हुने भएको छ ।

२. साविक गाविस डाम्ही मडै तथा मझौरा बिष्णुपुरमा लगभग अधिकाशं घर परिवारले चर्पि निमार्ण गरि प्रयोग गरि रहेको तथा तथा अन्यलाई पनि चर्पि निमार्ण गरि प्रयोग गर्न जनचेतना जगाउने कार्य भईह रहेको छ ।

३. D wash CC संग अनुगमन गराई कार्यक्रम संचालित साविक गाविसहरु डाम्ही मडै तथा मझौरा बिष्णुपुरलाई ODF अर्थात खुल्ला दिशा मुक्त क्षेत्र घोषण हुन सक्ने भनि निर्णयका साथ सिफारिस गरिएको छ ।

कार्यक्रमको भवि योजना :

१. यो योजनामा ३०% समूदायबाट नगद योगदान तथा श्रमदान समेत गर्नू पर्ने भएको मूसहर जातजातीको नगद योगदान गर्न नसक्ने अवस्था रहेको र अन्य जातजातीमा समेत

नगद योगदान गर्न समस्या रहेको देखिएकोले गाउपालिका संग समन्वय गरि केहि रकम छुटयाउन माग गर्ने योजना रहेको छ ।

२. अगामी दिनमा उपभोक्ता समितिका सदस्यहरु सरसफाई प्रति सचेत गराउदै साथै निरन्तर चर्पिको प्रयोग गर्न प्रोत्साहन गर्न लगाउने ।

३. व्यवक्तिगत, घरायसी तथा बतावरणिय सरसफाईमा ध्यान दिन समाजिक चेतना फैलाउने ।

४. विद्यालय पनि नियमित सरसफाई गरि बालबालिकालाई सफा लूगा लगाउने, नियमित नूहाउने र नियमित चर्पि प्रयोग गर्न प्रोत्साहन गर्ने ।

५. गठित उपभोक्ता समितिको प्रत्यक्ष सहभागितामा टैकीं निमार्ण गर्न लगाउने ।

६. छनौट भइसकेको घरधूरीहरुको घर घरमा खानेपानीको पाईप पूर्‍याउने ।

७. D wash CC संग अनुगमन गराई सकिएकोले कार्यक्रम संचालित साविक गाविसहरु डाम्ही मडै तथा मझौरा बिष्णुपुरलाई ODF अर्थात खुल्ला दिशा मुक्त क्षेत्र घोषण गरिने छ ।

Major Strategies and Future Direction as of MDJUS

In order to strive towards MDJUS's mission and vision, MDJUS will be using the following key strategies:

- Expansion, strengthening and mobilization of MDJUS's members and groups
- Work in partnership with local, national and international agencies on caste based issues and gender based violence (alliances, network, collaboration)
- Implementation of programs based on the experience and learned from the previous project and carry forward the approaches and activities that have proven to be effective in reaching the Dalit, Madhesi Dalit community and other marginalized groups, with a strategic partnership of like-minded organizations
- Engagement with political parties, relevant government agencies and civil society for fighting against all forms of violence and promoting inclusion
- Evidence-based advocacy to establish the rights of Madhesi Dalit, women and Janjati community
- Lead and coordinate the nation-wide movement of Madhesi Dalit to uplift and empower the entire Dalit community, particularly Madhesi Dalit against caste and gender-based discrimination
- Work from the local level to the national level, with special efforts for Mashesi Dalit's empowerment and advancement through Madhesi Dalit's participation in the decision-making, protection and promotion of human rights of Dalit community, women and Janjati

Audit Report 2073/074

B K Y & ASSOCIATES
CHARTERED ACCOUNTANT

Independent Auditor's Report

Mahottari Dalit Janjati Utthan Sangh (MDJUS).

For the Financial Year 2073-74

To the Shareholders,

Reports on Financial Statements

We have audited the accompanying financial statement of M/s Mahottari Dalit Janjati Utthan Sangh (MDJUS). Which comprise the balance sheet as at 31st Ashadh, 2074 and the Profit & Loss A/c and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory notes.

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. This responsibility includes; designing, implementing and maintaining internal control relevant to the preparation and fair preparation and fair presentation of financial statements that 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.

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 Standard on Auditing to the extent applicable. Those standards require that we comply with ethical requirement and plane and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

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 judgments, including the assessment of the risks of material misstatement of the financial statements, weather 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. 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.

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of M/s Mahottari Dalit Janjati Utthan Sangh (MDJUS) as of Ashadh 31st 2074 and of its financial performance for the year then ended in accordance with Nepal Accounting Standards.

We further 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, the Ngo has kept proper books of accounts as per required by the Law so far, as appears from our examination of such books.
3. The Balance Sheet, the Profit & Loss A/c and Cash Flow Statement referred to in this report are prepared as per the provisions and are in agreement with the books of accounts.
4. In our opinion and to the best of our information and according to the explanations given to us, by the Management or any employee of the Ngo has neither acted contrary to the legal provisions relating to accounts nor committed any misappropriation or caused loss or damage to the Ngo.

For, M/S B K Y & ASSOCIATES

BINAY KUMAR YADAV
CHARTERED ACCOUNTANT
Place: Janakpur Dham

Mob: +977-9815836245, 9814845275 E-Mail: cabinay@hotmail.com, Janakpur Dham-9

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Schedule Forming part of the Financial Statements As On end of Ashad 31st 2074 (15th July 2017)

Detail of Fund / Grant for Programme
As at 31st Ashadh, 2074

Schedule 10

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Grant From Fund Board / DP Scheme	1,056,360.70	-
Grant From Fund Board / ODF	1,986,788.00	-
Grant From NARDF	-	530,529.65
Grant From DEO	-	634,155.00
Membership Charge	-	144.00
Receipt from Other sources	-	213,001.51
Total	**3,043,148.70**	**1,377,830.16**

Detail of Programme expenses
As at 31st Ashadh, 2074

Schedule 11

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Fund Board / DP Scheme Programme Expenses (Salaries 651008)	927,359.00	-
Fund Board / ODF Scheme Programme Expenses (Salaries 1607600)	1,986,938.00	-
NARDF Programme Expenses	-	698,217.00
DEO Programme Expenses	-	582,500.00
General Assembly	-	53,260.00
Total	**2,914,297.00**	**1,333,977.00**

Detail of Administration expenses.
As at 31st Ashadh, 2074

Schedule 12

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Audit Fee	15,000.00	5,000.00
Rent	24,000.00	12,000.00
Salary	90,000.00	92,000.00
Total	**129,000.00**	**109,000.00**

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Schedule Forming part of the Financial Statements As On end of Ashad 31st 2074 (15th July 2017)

Detail of Other Tax Liabilities
As at 31st Ashadh, 2074

Schedule 7

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
TDS on Audit fee	2,250.00	750.00
Social Securities Tax Payable	31,709.00	6,680.00
TDS On Rent	3,900.00	-
Vat Payable	-	25,832.30
Total	**37,859.00**	**33,262.30**

Details of Others Current Liabilities
As at 31st Ashadh, 2074

Schedule 8

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Audit Fee Payable	12,750.00	4,250.00
Salary Payable	900.00	90,000.00
DP:		
Bikram Paswan	27,150.00	-
Durga Stationery & Press	4,500.00	-
Ma Baishnavi Stat & General Store	20,900.00	-
Sanjit Pd Das	33,801.00	-
Shyam S Das	98,412.30	-
ODF:		
Bikram Paswan	18,500.00	-
Hanuman Paswan	14,858.00	-
Ma Baishnavi Stat & General Store	43,500.00	-
Purna B Basnet	17,000.00	-
Salary Payable	795,762.00	-
Sanjit Pd Das	89,930.00	-
Shyam S Das	300,102.00	-
Tash Hotel Jaleshwar	6,750.00	-
Total	**1,484,815.30**	**94,250.00**

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Schedule Forming part of the Financial Statements As On end of Ashad 31st 2074 (15th July 2017)

Detail of Cash & Bank Balance
As at 31st Ashadh, 2074

Schedule 4

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Cash & Bank Balance	71,684.06	33,137.06
	-	-
Total	**71,684.06**	**33,137.06**

Detail of Advance, Loans & Deposit
As at 31st Ashadh, 2074

Schedule 5

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Advance	5,000.00	-
Total	**5,000.00**	-

Detail of Fund/ Grant Receivable
As at 31st Ashadh, 2074

Schedule 6

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Fund Receivable From Fund Board / DP Scheme	63,675.70	-
Fund Receivable From Fund Board / ODF Scheme	1,287,791.00	-
Total	**1,351,466.70**	-

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Details of Property, Plant, Equipment & Depreciation

Schedule 3

S.no.	Particulars	Gross Block As at 2073.04.01	Absorbed Purchase: Upto Poush	Absorbed Purchase: upto Chaitra	Absorbed Purchase: Upto Ashad	Less Sales	Depreciable Base As at 2074.03.31	Dep Rate	Dep. Up to last year	Dep This year	Total Depreciation	Unabsorbed Purchase	Closing WDV	Closing WDV Last Year
A	Tangible Assets													
	Non Depreciable Assets													
1	Land	-	-	-	-	-	-		-	-	-	-	-	-
2	Biological Assets	-	-	-	-	-	-		-	-	-	-	-	-
	Block-A							5% (WDV)						
1	Machinery & Equipments	-	-	-	-	-	-		-	-	-	-	-	-
2	Building & Construction	-	-	-	-	-	-		-	-	-	-	-	-
	Block-B							25% (WDV)						
1	Furniture & Fixtures	29,562.47	-	-	-	-	29,562.47		7,390.62	5,542.96	12,933.58	-	16,628.89	22,171.85
	Block-C							20% (WDV)						
1	Pickup	-	-	-	-	-	-		-	-	-	-	-	-
2	Car	-	-	-	-	-	-		-	-	-	-	-	-
3	Two Wheelers	100,640.00	-	-	-	-	100,640.00		20,128.00	16,102.40	36,230.40	-	64,409.60	80,512.00
	Block-D							15% (WDV)						
1	Lab Accessories	-	-	-	-	-	-		-	-	-	-	-	-
2	X-Ray Machine	-	-	-	-	-	-		-	-	-	-	-	-
B	Intangible Assets													
	Block-E							[illegible] (SLM)						
1	Software	-	-	-	-	-	-		-	-	-	-	-	-
2	Good will	-	-	-	-	-	-		-	-	-	-	-	-
3	Patent	-	-	-	-	-	-		-	-	-	-	-	-
4	Copyright	-	-	-	-	-	-		-	-	-	-	-	-
5	Trademark	-	-	-	-	-	-		-	-	-	-	-	-
6	Lease hold Improvement	-	-	-	-	-	-		-	-	-	-	-	-
	Grand Total	**130,202.47**	-	-	-	-	**130,202.47**		**27,518.62**	**21,645.36**	**49,163.98**	-	**81,038.49**	**102,683.85**

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Schedule Forming part of the Financial Statements As On end of Ashad 31st 2074 (15th July 2017)

Detail of Fund
As at 31st Ashadh, 2074

Schedule 1

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Opening Fund	168,206.38	168,206.38
Total	**168,206.38**	**168,206.38**

Detail of Retained earning
As at 31st Ashadh, 2074

Schedule 2

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Surplus/ (Deficit) up to previous year	(159,897.77)	(67,232.31)
Add: Surplus (Deficit) generated during this year	(21,793.66)	(92,665.46)
Total	**(181,691.43)**	**(159,897.77)**

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

INCOME STATEMENT FOR THE YEAR ENDING 31st ASHAD, 2074 (15 TH JULY 2017).

S.No.	Particulars	Schedule	Current year Amount in NPR.	Previous Year Amount in NPR.
1	Fund / Grant	10	3,043,148.70	1,377,830.16
2	**Total Fund / Grant**		**3,043,148.70**	**1,377,830.16**
3	Less: Programme Expenses	11	2,914,297.00	1,333,977.00
4	**Gross Surplus**		**128,851.70**	**43,853.16**
5	Add: Other Receipt		-	-
6	**Sub total**		**128,851.70**	**43,853.16**
7	Less: Administrative Expenses	12	129,000.00	109,000.00
8	Less: Selling & Distribution Expenses		-	-
9	**Net Surplus (Deficit) Before Interest, Dep. & Tax**		**(148.30)**	**(65,146.84)**
10	Less: Depreciation	3	21,645.36	27,518.62
11	**Net Surplus/(Deficit) before Interest & Income Tax**		**(21,793.66)**	**(92,665.46)**
12	Less: Financial Charge		-	-
14	**Net Surplus (Deficit) before Income Tax**		**(21,793.66)**	**(92,665.46)**
	Income Tax			
15	Less: Provision for Income Tax		-	-
16	Add/Less: Deffered Tax			
17	**Net Surplus (Deficit) after Income Tax**		**(21,793.66)**	**(92,665.46)**
18	Less: Excess tax & TDS paid over provision (Fine & interest on Tax & TDS)			
19	**Surplus (Deficit) Transfered to Corpus Fund**		**(21,793.66)**	**(92,665.46)**

As per our report on even date

Signigicant Accouting Policies & Notes to Accounts 9

The Accompanying Notes are an Integral Part of these Financial Statement.

President Treasurer Auditor

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

BALANCE SHEET AS ON 31st ASHAD, 2074 (15th JULY 2017)

Particulars	Schedule	Current year Amount in NPR.	Previous Year Amount in NPR.
EQUITY & LIABILITIES			
A. Fund Attributable			
1. Corpus fund			
a. Fund	1	168,206.38	168,206.38
b. Other Reserve		-	-
2. Retained Earning	2	(181,691.43)	(159,897.77)
Total Equity		(13,485.05)	8,308.61
ASSETS			
A. Non Current Assets			
1. Propery Plants & Equipments			
Tangible Assets	3	81,038.49	102,683.85
Intangible Assets		-	-
Capital Work In Progress		-	-
Net Block		81,038.49	102,683.85
2. Investments		-	-
3. Deffered Tax Assets		-	-
Total Non Current Assets		-	-
B. Current Assets			
1. Cash & Bank Equivalents			
Cash & Bank Balance	4	71,684.06	33,137.06
2. Advance, Loans & Deposit	5	5,000.00	-
3 Fund / Grant Receivable	6	1,351,466.70	-
4. Inventories		-	-
Total Current Assets		1,428,150.76	33,137.06
Less			
B. Non Current Liabilities		-	-
Total Non Current Liabilities		-	-
C. Current Liabilities			
1. Trade Creditors/Payable		-	-
2. Short Term Borrowings		-	-
3. Short Term Provisions			
Income Tax Payable		-	-
Other Tax Liabilities	7	37,859.00	33,262.30
4. Current Portion of Long term borrowings		-	-
5 Others Current Liabilities	8	1,484,815.30	94,250.00
Total Current Liabilities		1,522,674.30	127,512.30
Net Current Assets		(94,523.54)	(94,375.24)
Grand Total		(13,485.05)	8,308.61

As per our report on even date

Signigicant Accouting Policies & Notes to Accounts 9

The Accompanying Notes are an integral part of these financial statements

President Treasurer Auditor

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2074(15TH JULY 2017)

Particulars		Current year Amount in NPR.	Previous Year Amount in NPR.
(A) Cash Flow From Operating Activities			
Net profit (Loss) before income tax		(21,793.66)	(92,665.46)
Adjustment for			
Depreciation of property, plant and equipments	(+)	21,645.36	27,518.62
Expenses written off	(+)	-	-
Interest Income	(-)	-	-
Negative goodwill released to income	(+)	-	-
Gain/loss on disposal of property, plant and equipments	(+)	-	-
Non cash charge preliminery exp	(+)	-	-
Operating Cash Flow before movements in working capital		(148.30)	(65,146.84)
(Increase) / Decrease in Advance, Loans & Deposits		(5,000.00)	-
(Increase) /Decrease in receivable		(1,351,466.70)	-
Increase/ (Decrease) in Non Current Liabilities		-	-
Increase/ (Decrease) in payable & current liabilities & Loan		1,395,162.00	(100,107.10)
Cash generated by operation			
Excess tax & TDS paid over provision	(-)	-	-
Paid income tax previous year	(-)	-	-
Net Cash from operating activities		38,695.30	(100,107.10)
(B) Cash Flow From Investing Activities			
Purchase & acquisition of property, plants & equipments	(-)	-	-
Sales of Property, plants & equipments	(+)	-	-
Loan made to suppliers & received from crediors	(+)	-	-
Acquisition of portfolio investments	(-)	-	-
Capitalization of Fixed Asseets	(-)	-	-
Sale of investments	(+)	-	-
Interest & Finance Charge	(-)	-	-
Interest Received	(+)	-	-
Dividend Received	(+)	-	-
Net Cash used in investing activities		-	-
(C) From Financing Activities			
Issue & Forfeiture of a company's Stock(shares)	(+/-)	-	-
Proceeds from long-term borrowings	(+)	-	-
Drawings	(-)	-	-
Payment of debt principal, including capital leases	(-)	-	-
Net Cash From Financing Activities		-	-
Net Increase/ (decrease) in cash & Cash Equivalent		38,547.00	(165,253.94)
Cash & Cash Equivalent at the beginning of the period		33,137.06	198,391.00
Cash & Cash Equivalent at the end of the period		71,684.06	33,137.06
		0.00	(0.00)

President Treasurer

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Schedule Forming part of the Financial Statements As On end of Ashad 31st 2074 (15th July 2017)

Detail of Cash & Bank Balance

As at 31st Ashadh, 2074

Schedule 4

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Cash & Bank Balance	71,684.06	33,137.06
	-	-
Total	71,684.06	33,137.06

Detail of Advance, Loans & Deposit

As at 31st Ashadh, 2074

Schedule 5

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Advance	5,000.00	-
Total	5,000.00	-

Detail of Fund/ Grant Receivable

As at 31st Ashadh, 2074

Schedule 6

Particulars	Current year Amount in NPR.	Previous Year Amount in NPR.
Fund Receivable From Fund Board / DP Scheme	63,675.70	-
Fund Receivable From Fund Board / ODF Scheme	1,287,791.00	-
Total	1,351,466.70	-

Mahottari Dalit Janjati Utthan Sangh (MDJUS)

Pipra-9, Mahottari, Nepal

Schedule-9

Significant Accounting Policies and Notes to Accounts

For the year ended 31st Ashadh 2074

Significant Accounting Policies & Notes to Accounts:

1. Basis of preparation of financial statements:
   Financial statements are prepared under the historical cost convention and on accrual basis of accounting and are in conformity with Nepal Accounting Standers to the extent applicable and generally accepted accounting principles.
2. Fixed Assets and Depreciation
   Depreciation has been charged on Written down value method as prescribed in section 19 of Income Tax Act 2058.
3. Inventory
   The Firm have Inventory in conformity with Nepal Accounting Standers.
4. Income Tax
   Rs. Nil for income tax has been made for this fiscal year.
5. Cash and Cash Equivalent
   Cash and cash equivalent represents cash in hand as well as bank balance maintained in different bank accounts.
6. Revenue Recognition
   Net sales after trade discount are recognized as income of year.
7. Re-Grouping
   Re-grouping has been done for better presentation.

President Auditor

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