

Balampaki & Associates

Hari Narayan Balampaki

Reg. Auditor 2031

Ican membership NO. 535 B

Pan no. 300853197

INDEPENDENT AUDITOR'S REPORT

To the general members,

we have audited the accompanying financial statements of Mahotari Dalit Janjati Uthan Sangh (MDJUS) which comprise the balance sheet as at Aasadh, 2075 and the income statement, statement of changes in equity 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 presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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 and Company Act 2063. Those standards require that we comply with ethical requirements and plan 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 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.

Opinion

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

We also report as under:

- a) 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.
- b) In our opinion the organization has kept proper books of account as required by law so far, as appears from our examinations of those Books.
- c) The financial statements are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanation given to us, the said Balance Sheet, Income Statement and Cash Flow Statement, read together with the notes forming part of the accounts give the information required by the Companies Act 2063 in the manner so required and give a true and fair view:
 - i) In the case of Balance Sheet, of the state of affairs of the organization as at ashadh 2075; and
 - ii) In the case of Income Statement, of the Profit of the organization as at Ashadh, 2075; and
 - iii) In the case of the Cash Flow Statement, of Cash inflow and outflow of organization for the year ended on that.
- e) Neither we have come across any of the information about the misappropriation of fund by the directors or any of the representative or company's staffs during the course of our audit nor have we received any such information from the management.

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Hari Narayani Balampakhi
Registered Auditor
ICAN Mem. No - 535 "B"



Date:

Place : Janakpur

Mahotari Dalit Janjati Utthan Sangh (MDJUS)
PIpra -9, MAHOTARI
BALANCE SHEET AS ON 31ST ASHAD 2075 (16th JULY 2018)

Particularears	Anex	Current Year Ammount NPR	Previous Year Ammount NPR
EQUITY & LIABILITIES			
A. Fund Attributable			
1. Corpus Fund	1	168,206.38	168,206.38
a. Fund			
b. Other Reserve			
2. Retained Earning	2		
Total Equity		(172,299.93)	(181,691.43)
ASSETS		(4,093.55)	(13,485.05)
A. Non Courrnet Assets			
1. Property Plants & Equipments			
Tangible Assets	3	63,500.35	81,038.49
Intengible Assets			
Capital work in progress			
Net Block		63,500.35	81,038.49
2. Invesments			
3. Deffered Tax Assets			
Total Nnon Current Assets			
B. Current Assets			
1. Cash & Cash Equivalants			
Cash & Bank Balance	4	-	-
2. Advance , Loan & Deposits	5	57,698.00	71,684.06
3. Receiable	6	871,576.09	5,000.00
4. Inventories			1,351,466.70
Total Current Assets		929,274.09	1,428,150.76
Less			
B. Non Current Liabilities			
Total Non Current Liabilities			
C. Current Laibaliiteis			
1. Trade Creditors Payable			
2. Short Term Borrowings			
3. Short Term Provisions			
Income Tax Payable			
Other Tax Liabilities			
4. Current Portion of Long term borrowings	7	43,842.50	37,859.00
5. Others Current Liabilities			
Total Current Liabilities	8	953,025.49	1,484,815.30
Net Current Assets		996,867.99	1,522,674.30
Grand Total		(67,593.90)	(94,523.54)
		(4,093.55)	(13,485.05)

shygy
President

25/7/18
Treasurer



Mahotari Dalit Janjati Utthan Sangh (MDJUS)

PIpra -9, MAHOTARI

INCOME STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2075 AS

S.No.	Particulars	Age	Current year Amount in NRs	Previous year Amount in NRs
1	Income (Fund /Grant	10	3,129,314.09	3,043,148.70
2	Total Income (fund / Grant		3,129,314.09	3,043,148.70
3	Loss Program Expenses Less Direct Cost	11	2,523,250.44	2,914,297.00
4	Gross Profit / Surplus		606,063.65	128,851.70
5	Add Other Income			-
6	Sub total		606,063.65	128,851.70
7A	Less Admistrative Expenses (Scheme)	12	346,637.00	129,000.00
8	Les Selling & Distribution Expenses			
7B	Less Admistrative Expenses (ODF)		232,497.00	
	Les Selling & Distribution Expenses			
9	Net Operating Pofit (Loss) Before Interest, Dept. & Tax		26,929.65	(148.30)
10	Less Deprectiation	3	17,538.15	21,645.36
11	Net Profit (Loss) before Interest & Income Tax		9,391.50	(21,793.66)
12	Less Financial Charge		-	
13	Net Profit (Loss) before Income Tax		9,391.50	(21,793.66)
	Income Tax			
14	Less Provision for Income Tax			
15	Add Less Deffered Tax			-
16	Net Profit (Loss) after Income Tax		9,391.50	(21,793.66)
17	Less Exces tax & TDS paid over provision (Fine & interest on Tax & TDS)			
18	Profit & Available for Appropriation		9,391.50	(21,793.66)

As per our report on even date

signigieant Accounting Policies & Notes to Accounts

The Accompanyng Note are on Integral Part of these Financial Statement

President



Treasurer



Mahotari Dalit Janjati Utthan Sangh (MDJUS)
PIPRA -9, MAHOTARI
INCOME STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2075 AS

Detial of Cash & Bank Balance
As at 31st Ashadh, 2075

schedule 4		
Particulers	Current year Amount in NPR	Previous Year Amount in NPR
Cash in Hand		
Nepal SBI Bank A/c 18825240200441 odf	2,900.00	71684.06
Nepal SBI Bank A/c 18825240200429 scheme	19,018.00	
RBB Bank Jaleswor	31,986.00	
	3,794.00	
Total	57,698.00	71,684.06

Detial of Advance & Deposit
As at 31st Ashadh, 2075

Anex 5		
Particulers	Current year Amount in NPR	Previous Year Amount in NPR
Advance	-	5,000.00
	-	-
	-	-
Total		5,000.00

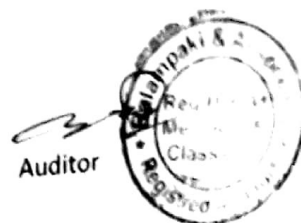
Detial of Receivable

Anex 6		
Particulers	Current year Amount in NPR	Previous Year Amount in NPR
Fund Receivable From Fund Board /Dp scheme	698,576.09	63,675.70
Fund Receivable From Fund Board /ODF schedule	173,000.00	1,287,791.00
	-	-
Total	871,576.09	1,351,466.70

Shyam
President



26/7
Treasurer



Mahotari Dalit Janjati Uthan Sangh (MDJUS)
PIPRA -9, MAHOTARI

Detial of Administration Expenses

Scheme

Anex 12

Particulars	Current year Amount in NPR	Previou year Amount in NPR
Audit Fee	15,000.00	15,000.00
Rent	36,000.00	24,000.00
Office Cleaner Sallary	12,000.00	90,000.00
Printing & Stationary	23,425.00	
Utility (water & Electricity)	8,510.00	
Transprotation Exp.	46,830.00	
Communication exp	14,255.00	-
Postage & parsal Exp	3,285.00	
Office Helper Sallary	96,000.00	
Mislenious Exp	21,095.00	
Pree Constrution Traing to WSUC	36,040.00	
VMW Traing in construtin & maintancne	8,112.00	
WSUC Triager Account keeping training	6,085.00	
WTSS Grant	20,000.00	
Total	346,637.00	-

Detial of Administration Expenses

Odf

Anex 12

Particulars	Current year Amount in NPR	Previou year Amount in NPR
Travell & Transport	20,100.00	-
House Rent	18,000.00	-
Higenic & Syanetation Program	20,225.00	-
Utility	5,010.00	
Communication	8,670.00	
Statainary	11,310.00	
Printing	13,330.00	-
Office Cleaner sallary	12,000.00	
Mislenious	8,715.00	
ODF Monitring By Stakeholders	44,900.00	-
Total	132,497.00	-

Slym
President

26/5
Treasurer

[Signature]
Auditor

Mahotari Dalit Janjati Utthan Sangh (MDJUS)
PIpra -9, MAHOTARI
INCOME STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2073 AS
Detail of Other Tax Liabilities
As at 31st Ashadh, 2075

		Anex 7
Particulars	Current Year Amount in NPR	Pre-Join Year Amount in NPR
Social Securities Tax	7,430.00	31,709.00
Vat Payable	28,762.50	-
Tds On Rent	5,400.00	3,900.00
Tds On Audit Fee	2,250.00	2,250.00
	-	-
Total	43,842.50	37,859.00

Detail of Other Current Liabilities
As at 31st Ashadh, 2075

		Anex 8
Particulars	Current Year Amount in NPR	Pre-Join Year Amount in NPR
Audit Fee Payable	12,750.00	12,750.00
Salary Payable	-	900.00
<u>DP:</u>		
Bikram Pawan	9,950.00	27,150.00
Durga Statinery & Press		4,500.00
Ma Baishnavi Stat & General Store	19,775.00	20,900.00
Sanjit Pd. Das	13,705.00	33,801.00
Shyam S. Das	18,525.00	98,412.30
Ganesh Das	143,550.00	
Ram ekwal Das	143,550.00	
Ranjan Kumari Thakur	143,550.00	
Laxman Mandal	143,550.00	
Pramod Paswan	23,760.00	
Hanuman Paswan	11,880.00	
<u>ODF:</u>		
Bikram Pawan	-	
Hanuman Paswan	-	18,500.00
Jay Durga Stationary & press	-	14,858.00
Ma Baishnavi Stat & General Store	8,640.00	
Purn B.Basnet	3,500.00	43,500.00
WT Salary Payable	15,050.00	17,000.00
Sanjit Pd. Das	39,600.00	795,762.00
Shyam S. Das		89,930.00
Tash Hotel Jaleshwor	201,690.49	300,102.00
	-	6,750.00
Total	953,025.49	1,415,300.00

Shyap
President

2075
Treasurer



Mahotari Dalit Janjati Utthan Sangh (MDJUS)
PIPRA -9, MAHOTARI

INCOME STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2075 AS

Detial of Fund /Grant for Programme
As at 31st Ashadh, 2075

	schedule 10	
Particulars	Current year Amount in NPR	Previous year Amount in NPR
Grant Form Fund Board /Dp Scheme	1,494,152.09	1056360.70
Grant From Fund Board /ODF	1,085,162.00	1986788.00
Fund Board Grant (PRDAPS)		-
Pipra Gaupalika	300,000.00	-
Nepal Telecome Authority kamladi	250,000.00	-
Receipt from other sources	-	-
Total	3,129,314.09	3043148.70

Detial of Programme Expences
As at 31st Ashadh, 2075

	schedule 11	
Particulars	Current year Amount in NPR	Previous year Amount in NPR
(salaries)		
Fund Board /ODF expences (salaries)	1,160,000.00	927,359.00
IT Training	803,800.00	1,986,938.00
Service delevry to Elected Members (Local government)	250,012.50	-
General Assembly	309,437.94	-
Total	2,523,250.44	2,914,297.00

Shyam
President



2075
Treasurer



Mahotari Dalit Janjati Utthan Sangh (MDJUS)
INCOME STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2073 AS
As at 31st Ashadh, 2075

schedule 1		
Particulars	Current year Amount in NPR	Previous Year Amount in NPR
Opening Fund	168206.38	168206.38
	-	-
	-	-
Total	168206.38	168206.38

As at 31st Ashadh, 2075

schedule 2		
Particulars	Current year Amount in NPR	Previous Year Amount in NPR
Surplus (Deficit) up to provision Year	(181,691.43)	(159,897.77)
Add: Surplus (Deficit) generated during this year	9,391.50	(21,793.66)
	-	-
Total	(172,299.93)	(181,691.43)

S. J. Das
President



S. J. Das
Treasurer



Mahotari Dalit Janjati Utthan Sangh (MDJUS)
PIPRA -9, MAHOTARI

CASH FLOW STATEMENT FOR THE YEAR ENDING 31ST ASHAD, 2075 AS

Particulars		Current year Amount in Rupee	Previous year Amount in Rupee
(A) Cash Flow From Operating Activities			
Net profit (loss) before income tax			
Adjustment for			
Depreciation of property, plant & equipment		9,391.50	(21,793.66)
Expenses written off	(+)		
Intrest income	(+)	17,538.15	21,645.36
Negative goodwill relested to income	(-)	-	-
Gain/loss on diposal of property, plant & equipment	(+)	-	-
Non cash charge preliminary exp	(+)	-	-
Operating Cash Flow before Movement in working capital	(+)	-	-
(Income) (Decrease) in Advance Loans & Deposits		26,929.65	(148.30)
(Income) (Decrease) in Inventories		-	(5,000.00)
(Income) (Decrease) in receivable		-	-
(Income) (Decrease) in Non current Liabilities		(566,722.02)	(1,351,466.70)
(Income) (Decrease) in payable & current liabilities		525,806.31	1,395,162.00
Cash generate4d by operation			
Excess tax & TDS paid over provision	(-)		
Paid income tax provious year	(-)		
Net Cash from operating activities		(40,915.71)	38,695.30
(B) Cash Flow From Investing Activities			
Purchase & acquisition or property, plants & equlpmnts	(-)	-	-
sales of Property, plants & equipments	(+)	-	-
Loan made to suppliers & recived from creditors	(+)	-	-
Acquistion of portfollo investments	(-)	-	-
Capitalization of Fixed Assets	(-)	-	-
Sale of Investments	(+)	-	-
Interest & Finance Charge	(-)	-	-
Interest Received	(+)	-	-
Divided Received	(+)	-	-
Net Cash used in Investing activities		-	-
(C) From Financing Activities			
Capital Introduced	(+/-)	-	-
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		(13,986.06)	38,547.00
Cash & Cash Equlyalent at the beginning of the period		71,684.06	33,137.06
Cash & Cash Equiyalent at the end of the period			
Total			

Shyam
President



26/10
Treasurer



Mahotari Dalit Janjati Uthhan Sangh (MDJUS) PIPRA -9, MAHOTARI
PIPRA -9, MAHOTARI

2075 ASADH ASSETS & DEPRICIATION SHEDULE

PIPPRA -9, MAHOIARI											
2075 ASADH ASSETS & DEPRICIATION SHEDULE										BALANCE AMOUNT	
NAME OF ASSETS	QTY.	BILLING VALUE				DEPRICIATION				THIS YEAR	LASTYEAR
		LAST YR.	THIS YR.	WRITE OF	TOTAL AM	RATE	LAST YR.	THIS YR.	S.AMT		
A		C	D	E	F	G	H	I	J	K	L
BLOCK A (PERMANENT STRUCTURE)				-	(C+D)	5%	-	(F*G)		-	
LAND		-	-	-	-	5%		-		-	
BUILDING		-	-	-	-			-		-	
BLOCK B (FURNITURE/OFFICE EQUIPMENT)		26,609.00	-	-	26,609.00	25%		6,652.25		19,956.75	26,609.00
STEEL FURNITURE		-	-	-	-			-		-	
BLOCK C (VEHICLES)	1	54,429.50	-	-	54,429.50	20%		10,885.90		43,543.60	54,429.50
Motor note		-	-	-	-			-		-	
BLOCK D (OTHER FIXED ASSETS)		81,038.50	-	-	81,038.50		-	17,538.15		63,500.35	81,038.50
THIS YEAR TOTAL											

Singh
President

2075
Treasurer

2075
Auditor

