

**NEPAL NATIONAL SOCIAL WELFARE ASSOCIATION
(NNSWA)
BHIMDATTA -4, KANCHANPUR, NEPAL**



**Financial Statements
Statutory Audit 2079/080 (2022/23)**



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

Nepal National Social Welfare Association (NNSWA)

Statutory Audit

Year 2079/080

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**INDEPENDENT AUDITOR'S REPORT TO THE
Members of Nepal National Social Welfare Association (NNSWA)**

Opinion

We have audited the accompanying Financial Statements related schedules thereto, of "Nepal National Social Welfare Association (NNSWA)" which comprises the Statement of Financial Position as at Ashad 31, 2080 (July 16, 2023), Statement of Income & Expenditure and Statement of Cash Flows for the period from 1st Shrawan 2079 to 31st Asadh 2080 and a Statement of Accounting Policies and Notes to Financial Statements.

In our opinion, the accompanying financial statements give a true and fair view of the Statement of Financial Position of the **Nepal National Social Welfare Association (NNSWA)** as at Asadh 31, 2080 (July 16, 2023), and its Statement of Income & Expenditure and Statement of Cash Flows for the year then ended.

Basis of Opinion

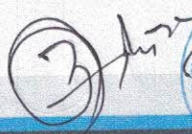

We conducted our audit in accordance with Nepal Standards on Auditing (NSA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the Financial Statements and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics issued by Institute of Chartered Accountants of Nepal (ICAN) together with the independence requirements that are relevant to our audit of Financial Statements under provisions of the Act and the Rules made thereto.

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with Generally Accepted Accounting Principle & Nepal Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the Financial Statement, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing as applicable matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.



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Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

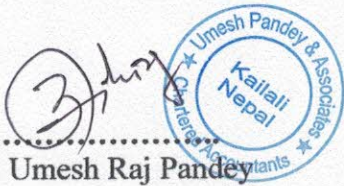
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the organization;
- Conclude on the appropriateness of the managements' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Report on Other Legal and Regulatory Requirements

On examination of the financial statements as aforesaid, we report that:

- 1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) In our opinion, proper books of account have been kept by the Organization, in so far as appears from our examination of those books of account and the financial statements dealt with by this report are in agreement with the books of accounts.
- 3) In our opinion, the Statement of Financial Position, Statement of Income & Expenditure, Cash Flow Statement and Fund Accountability Statement have been prepared in compliance with the Nepal Accounting Standards (NAS) and are in agreement with the books of accounts of the Organization.
- 4) In our opinion and to the best of our information and according to the explanations given to us and from our examination of the books to the accounts of the Organization, we have not come across the cases where any member thereof or any employee of the Organization has acted deliberately contrary to the provisions of the law relating to accounts or caused loss or damage to the Organization.



CA. Umesh Raj Pandey
Proprietor
For Umesh Pandey & Associates
Chartered Accountants

Date: 2080-04-28
Place: Kanchanpur, Nepal

UDIN: 230814CA00797BgjHG

Nepal National Social Welfare Association (NNSWA)
Kanchanpur, Nepal
Statement of Financial Position
As at 31 Ashad 2080 (16th July 2023)

Particulars	Notes	Current Year NPR	Previous Year NPR
ASSETS			
Non Current Assets			
Property Plant and Equipment		-	-
Total Non Current Assets		-	-
Current Assets			
Advance & Other Receivables	4.1	1,689,897.83	2,893,076.00
Cash & Cash Equivalents	4.2	19,542,547.17	14,664,718.00
Total Current Assets		21,232,445.00	17,557,794.00
TOTAL ASSETS		21,232,445.00	17,557,794.00
LIABILITIES & RESERVES			
Unrestricted Funds	4.3	7,463.00	7,463.00
Restricted Funds	4.4	19,277,505.21	14,475,709.00
Other Capital Reserves			
Total Accumulated Reserves		19,284,968.21	14,483,172.00
Non-Current Liabilities			
Employee Benefit Liabilities			-
Deferred Revenue			-
Total Non Current Liabilities		-	-
Current Liabilities			-
Account Payable & Provisions	4.5	1,947,476.79	3,074,622.00
Total Current Liabilities		1,947,476.79	3,074,622.00
TOTAL LIABILITES & RESERVES		21,232,445.00	17,557,794.00

Notes to the accounts form an integral part of financial statements

For Nepal National Social Welfare Association (NNSWA)

Anita Sunar
Admin & Finance Officer

Kabita Bhatta
Treasurer

Ashok Bikram Jairu
Executive Director



For Umesh Pandey & Associates
Chartered Accountants

CA Umesh Raj Pandey
Proprietor



Date: 2080.04.28

Place: Kanchanpur, Nepal

Nepal National Social Welfare Association (NNSWA)
Kanchanpur, Nepal
Statement of Income and Expenditure
For the Year Ended 31 Ashad 2080 (16th July 2023)

Particulars	Notes	Current Year NPR	Previous Year NPR
INCOME			
Incoming Resources	4.6	132,916,550.93	129,474,221.25
Other Income		-	-
Total Income		132,916,550.93	129,474,221.25
EXPENDITURE			
Staff Cost/Expenses	4.7	50,190,631.00	-
Program Expenses	4.8	82,725,919.93	129,474,221.25
Depreciation		-	-
Total Expenditure		132,916,550.93	129,474,221.25
Net Surplus/(Deficit) Before Taxation		-	-
Income Tax Expenses		-	-
SURPLUS/(DEFICIT) FOR THE YEAR		-	-

Notes to the accounts form an integral part of financial statements

For Nepal National Social Welfare Association (NNSWA)

For Umesh Pandey & Associates
Chartered Accountants

Anita Sunar
Admin & Finance Officer



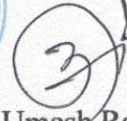
Kabita Bhatta
Treasurer



Ashok Bikram Jairu
Executive Director



CA Umesh Raj Pandey
Proprietor




Date: 2080.04.28

Place: Kanchanpur, Nepal

Nepal National Social Welfare Association (NNSWA)
Kanchanpur, Nepal
Statement of Cash Flows
For the Year Ended 31 Ashad 2080 (16th July 2023)

Particulars	Notes	Current Year NPR	Previous Year NPR
CASH FLOW FROM OPERATING ACTIVITIES			
Surplus/(Deficit) Before Tax for the year		-	-
Adjustments to reconcile surplus/(deficit) to net cash flows			
Depreciation and Impairment of Property, Plant & Equipment		-	-
Working Capital Adjustments			
Advances & Other Receivables		1,203,178.17	(2,113,136.00)
Accounts Payables & Provisions		(1,127,145.21)	(3,481,450.00)
Restricted Funds/Donor's Payable		4,801,796.21	(2,232,348.00)
Less:		4,877,829.17	(7,826,934.00)
Income Tax Paid		-	-
Net Cash from Operating Activities		4,877,829.17	(7,826,934.00)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant & Equipment		-	-
Sale of Property, Plant & Equipment		-	-
Net Cash from Investing Activities		-	-
CASH FLOW FROM FINANCING ACTIVITIES			
Unrestricted Funds		-	-
Repayment of government loans		-	-
Net Cash from Financing Activities		-	-
Net Increase/(Decrease) in Cash & Cash Equivalents		4,877,829.17	(7,826,934.00)
Cash & Cash Equivalents at 16th July 2022		14,664,718.00	22,491,652.00
CASH & CASH EQUIVALENTS AT 16TH JULY 2023		19,542,547.17	14,664,718.00

Notes to the accounts form an integral part of financial statements

For Nepal National Social Welfare Association (NNSWA)

Anita Sunar
Admin & Finance Officer



Kabita Bhatta
Treasurer



Ashok Bikram Jairu
Executive Director



For Umesh Pandey & Associates
Chartered Accountants

CA Umesh Raj Pandey
Proprietor




Date: 2080.04.28

Place: Kanchanpur, Nepal

Nepal National Social Welfare Association (NNSWA)
Kanchanpur, Nepal
Schedule forming part of Financial Statements
As on 31 Ashad 2080 (16th July 2023)

Annex-1 Project wise allocation and movement in Restricted Fund

S.No.	Name of Donor Organization	Project Name / Description	Movement of Fund					Closing Balance Represented By					Total		
			Opening Fund Balance	Received During the Year	Transferred to Income & Expenditure	Interest Income on Restricted Fund	Closing Balance of Fund	Bank Name	Account No.	Bank Balance	Cash in Hand	Advances		VAT Receivables	Payables
1	Save the Children International	People Who Inject Drugs (PWID) Physical Rehabilitation Activities (PRA)/COVID Response Project	153,035.18	9,705,118.21	9,790,216.93	-	67,936.46	Nabil Bank	2901017500590	60,474.46	-	7,462.00	-	67,936.46	
2	Handicap International	Inclusive Development and Stop	870,941.18	5,200,000.00	5,643,667.51	-	427,273.67	Nabil Bank		429,137.95	-	264,730.25	-	427,273.67	
3	Netherlands Leprosy Relief Nepal (NLRL)	Transmission Project: ID-STP Project	266,675.81	12,340,269.00	11,463,699.81	-	1,143,245.00	Nabil Bank	2901017500245	1,143,245.00	-	-	-	1,143,245.00	
4	Helen Keller International	SUA AHARA II Project Good Nutrition	(66,185.43)	3,063,349.10	2,997,163.67	-	-	Nabil Bank	2901017500508	995.59	-	-	(995.59)	-	
5	From Multiple Sources	Assistive Device Production & Distribution (Former OD, Service Through Cost Recovery)	1,432,876.08	10,961,496.00	9,663,568.54	-	2,730,803.54	Nabil Bank		2,794,971.43	-	77,043.85	-	2,730,803.54	
6	DAN-CHURCH AID	Enhanced Action of Inclusive CSOs for Participation in Climate Resilient Economic Growth (UTHAN Project)	2,197,533.98	5,628,022.25	7,955,345.29	-	(129,789.06)	Nabil Bank		8,073.92	-	-	-	(129,789.06)	
7	FHI 360	HIV Prevention, Care & Support and Treatment Services among key population & PLHIV in Kailali & Kanchanpur. EpiC Nepal	1,712,709.64	19,073,808.01	19,105,663.65	-	1,680,854.00	Nabil Bank	2901017500194	2,109,947.18	10,000.00	41,600.00	-	1,680,854.00	
8	DAN-CHURCH AID	NEXUS Project	4,144.94	-	4,144.94	-	-	Nabil Bank		-	-	-	-	-	
9	Save the Children International	Migrant and their spouses: MIGRANT	352,240.49	16,432,730.91	17,105,266.40	-	(320,295.00)	Nabil Bank	2901017500839	430,330.10	-	12,158.90	-	(320,295.00)	
10	SCUI/OM/EC	Effective case management by strengthening isolation centers & ground crossing point (GCPs) ECHO/IOM Project	(364,754.00)	2,570,958.50	2,606,204.50	-	-	Nabil Bank		-	-	-	-	-	
11	DAN-CHURCH AID	Saving lives and building resilient livelihoods of the urban vulnerable population in Mahakali River Basin (SUDRIDH Project)	7,062,869.02	18,167,742.91	19,552,647.71	-	5,677,964.22	Nabil Bank	2901017500217	5,066,439.22	-	622,950.00	-	(11,425.00)	
12	DAN-CHURCH AID	Demonstration of scalable model of local led anticipatory humanitarian action in Mahakali River Basin (B-READY Project)	853,621.79	2,723,463.83	1,832,815.64	-	1,744,269.98	Nabil Bank	2901017500217	1,564,269.93	-	180,000.00	-	1,744,269.98	
13	World Vision International Nepal (WVIN)	Protection and Community Engagement Sponsorship Programme (PCESP)/ Inclusive Quality Education Programme (IQE)	-	23,935,905.74	18,674,223.34	-	5,261,682.40	Prabhu Bank		5,169,502.39	-	128,810.01	-	(36,630.00)	
14	Mercy Corps Nepal	M-RED Project	-	7,513,483.00	6,521,923.00	-	993,560.00	Nabil Bank	2901017500137	737,697.00	10,000.00	248,660.00	-	993,560.00	
15	NNSWA Revolving Fund		14,475,708.68	137,718,347.46	132,916,550.93	-	19,277,505.21			7,463.00	-	-	-	7,463.00	
Total			14,475,708.68	137,718,347.46	132,916,550.93	-	19,277,505.21			19,522,547.17	20,000.00	1,563,794.11	126,103.72	(1,947,476.79)	19,284,968.21





Nepal National Social Welfare Association (NNSWA)
Kanchanpur, Nepal
Statement of Accounting Policies and Notes to Financial Statements
For the year ended 321Ashadh 2080 (16th July, 2023)

1. General Information

NNSWA established in Kanchanpur district on 1990 and started its Community Based Integrated Rural Development. In 1994, it was registered with the District Administration Office of Kanchanpur and affiliated to Social Welfare Council Kathmandu. NNSWA has grown over the years and extended its working districts within the Sudurpaschim Province, Lumbini Province and Karnali Province of Nepal. It was registered under Inland Revenue Office Mahendranagar vide PAN No. 301428464.

Except for certain activities that will conclude on the realization of their relevant activities in accordance with the relevant terms of reference, the financial statements have been prepared on going concern basis.

2. Basis of Preparation

2.1 Functional and Presentation Currently

The financial statement are presented in Nepalese Rupees. The figures presented are rounded to the nearest rupees.

2.2 Basis of Measurement

The financial statement is prepared on historical cost convention or at fair value wherever specifically disclosed.

2.3 Changes in Accounting Policies and Disclosures

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

3. Summary of Significant accounting policies.

3.1 Property, Plant and Equipment

Donated Assets

The cost of Fixed Assets procured from donor restricted fund charged to project cost with corresponding income, in the year of purchase and shown as project expense in the statement of income and expenditure.

As the assets are not handed over to the beneficiary or returned to the original donor, the assets has not been valued and brought into the financial statements under property Plant and Equipment with corresponding credit to a Capital Reserve. Therefore, depreciation has not been charged. A memorandum fixed asset register is kept to track the location and status of such assets.

3.2 Income Tax Expense

NNSWA is a non – profit making organization and is accordingly exempt from income tax under section 2(Dha) of Income Tax Act 2058. NNSWA has obtained tax exemption certificate from Inland Revenue Office on 2073/08/24 and renewal certificate has been obtained for the financial year 2079/080.

3.3 Cash & Cash Equivalent

Cash & Cash Equivalent consists of cash and bank balances.



Nepal National Social Welfare Association (NNSWA)
Kanchanpur, Nepal
Statement of Accounting Policies and Notes to Financial Statements
For the year ended 321Ashadh 2080 (16th July, 2023)

3.4 Accounting for receipt and utilization of Funds / Reserves

a. Unrestricted Reserves/ Funds

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

b. Restricted Reserves/ Funds

The activities for which these restricted funds may and are being used are identified in the financial statements as "Restricted Funds". Such fund may include conditions for refund should there be balance of fund at the end of the project. The income from such fund is recognized to the extent of the expenditure incurred for the project activities. The excess of fund over the expenditure is represented by the "Restricted Fund" and same will be utilized for the agreed program implementation in the succeeding period.

3.5 Grant and Subsidies Income

When grant relates to and expense, it is recognized as deferred income necessary to match it with the costs over the accounting years, which is intended to compensate for on a systematic basis.

In case of grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the project costs to the Statement of Financial Performance. The Grant is recognized as income in the same period.

3.6 Expenditure Recognition

Expenses in carrying out the projects and other activities of NNSWA are recognized in the Statement of Income and Expenditure during the period in which they are incurred.

4. Notes to the Financial Statement

4.1 Advances & Other Receivables

Particulars	Current year NPR	Previous year NPR
Deposits and Advances	1,563,794	2,732,267
Prepayments	-	-
VAT Receivables	126,104	160,808
Total	1,689,898	2,893,075

Notes: Where any amount become difficult to recover due to various reasons, then in such cases, the account receivable is considered as impaired and allowance for account receivable will be made;



Nepal National Social Welfare Association (NNSWA)

Kanchanpur, Nepal

Statement of Accounting Policies and Notes to Financial Statements

For the year ended 321Ashadh 2080 (16th July, 2023)

4.2 Cash and Cash Equivalent

Particulars	Current year NPR	Previous year NPR
Cash in Hand	20,000	-
Cash at Bank	19,522,547	14,664,718
Total	19,542,547	14,664,718

4.3 Unrestricted Funds

Particulars	Current year NPR	Previous year NPR
Balance at beginning of the year	7,463	7,463
Unrestricted surplus/deficit in operating activities	-	-
Balance at end of the year	7,463	7,463

4.4 Restricted Funds

Particulars	Current year NPR	Previous year NPR
Balance at beginning of the year	14,475,709	16,708,057
Additional Funds Received during the year (Annex-1)	137,718,347	127,241,873
Transferred to Unrestricted Fund (Annex-1)	(132,916,551)	(129,474,221)
Balance as at year end	19,277,505	14,475,709

4.5 Accounts Payable & Provisions

Particulars	Current year NPR	Previous year NPR
Refundable to Donors	-	-
Expense Payables	1,947,477	3,074,622
Other Payables	-	-
Total	1,947,477	3,074,622

4.6 Incoming Resources

Particulars	Current year NPR	Previous year NPR
Grants -Restricted Funding		
Save the Children International	26,895,483	24,276,621
Handicap International	5,643,668	2,693,039
Netherlands Leprosy Relief Nepal (NLRN)	11,463,700	8,537,589
FHI 360	19,105,664	16,997,098
Helen Keller International	2,997,164	21,785,012
DAN-CHURCH AID	29,340,809	44,951,640
EU/SCI/IOM	2,606,205	4,243,289
Mercy Corps Nepal	6,521,923	-
World Vision International Nepal (WVIN)	18,674,223	-
DCA - Nexus Project	4,144.94	-
Grants - From Multiple Sources	9663568.54	5989933
Total	132,916,551	129,474,221

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Nepal National Social Welfare Association (NNSWA)

Kanchanpur, Nepal

**Statement of Accounting Policies and Notes to Financial Statements
For the year ended 321Ashadh 2080 (16th July, 2023)**

4.7 Staff Cost

Particulars	Current year NPR	Previous year NPR
Wages & Salaries	50,190,631	-
Allowances & Benefits	-	-
Post - employment benefit costs	-	-
Total	50,190,631	-

4.8 Program Expenses

Particulars	Current year NPR	Previous year NPR
People Who Inject Drugs (PWID)	2,957,055	9,022,297
Physical Rehabilitation Activities (PRA Project)	1,443,172	1,925,508
Post Covid Activity- (PRA Post Covid Activity Project)	2,739,371	767,532
Inclusive Development and Stop Transmission Project: ID-STP Project	9,795,423	8,537,589
Enhanced Action of Inclusive CSOs for Participation in Climate Resilient Economic Growth (UTHAN Project)	6,151,276	17,304,067
HIV Prevention, Care & Support and Treatment Services among key population & PLHIV in Kailali & Kanchanpur (EpiC Nepal)	6,187,126	14,280,508
Home Based Care for COVID-19 Case Management in Kailali Districts	994,908	1,570,163
Migrant and their spouses: MIGRANT	6,760,744	15,254,325
Effective case management by strengthening isolation centers & ground crossing point (GCPs) ECHO/IOM Project	1,890,519	4,243,289
SUAAHARA II Project Good Nutrition	1,508,919	21,785,012
Saving lives and building resilient livelihoods of the urban vulnerable population in Mahakali River Basin (SUDRIDH Project)	13,789,193	6,365,481
Demonstration of scalable model of local led anticipatory humanitarian action in Mahakali River Basin (B-READY Project)	1,271,556	138,900
Assistive Device Production & Distribution (Former OD-Service Through Cost Recovery)	7,267,844	5,989,932
Programme(PCESP) / Inclusive Quality Education Programme (IQE)	15,314,802	-
M-RED Project	4,649,869	-
SAPHAL Project	-	3,423,391
CSEB Gift Project	-	1,146,427
NEXUS Project	4,145	7,920,268
Gift ECITFF Project	-	1,249,836
Gift ECITBS Project	-	1,098,990
Act Alliance Project	-	7,450,706
Total	82,725,920	129,474,221



Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
People Who Inject Drug (PWID) Project
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

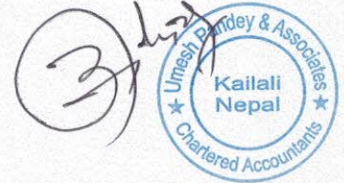
A	Source of Fund	Schedule	1st Jan 2023 to 16th July 2023	17th July 2022 to 31st Dec 2022	Total for FY 2022-23
1	Opening Fund Balance			153,035.18	153,035.18
2	Fund received during the year		4,674,300.00	5,030,818.21	9,705,118.21
3	Less: Unused fund refund		-	-	-
	Total Fund Available (A)		4,674,300.00	5,183,853.39	9,858,153.39
B	Project Expenditure				
1	Human Resource (HR)		3,256,755.54	3,576,406.40	6,833,161.94
2	Travel Related Cost (TRC)		579,295.00	660,160.00	1,239,455.00
3	Infrastructure (INF)		39,300.00	42,950.00	82,250.00
4	Non Health Equipment (NHP)		-	31,858.41	31,858.41
5	Communication Material and Publications (CMP)		41,900.00	7,500.00	49,400.00
6	Programme Administration Cost (PA)		651,113.00	628,464.00	1,279,577.00
7	Living Support to Client/Target Population (LSCTP)		38,000.00	236,514.58	274,514.58
	Total Expenditure (B)		4,606,363.54	5,183,853.39	9,790,216.93
	Fund Balance (A-B)		67,936.46	-	67,936.46

Fund Balance Represented By:

S.No.	Particulars	As at 16th July 2023	As at 31st Dec 2022	Current Year
1	Cash Balance	-	-	-
2	Bank Balance	60,474.46	-	60,474.46
3	Advance & Receivables	-	-	-
4	VAT Receivables	7,462.00	-	7,462.00
5	Payables	-	-	-
	Total	67,936.46	-	67,936.46

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
Physical Rehabilitation Activity (PRA) Project
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

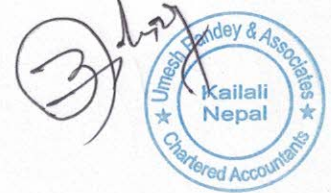
A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		870,941.18
2	Fund received during the year		5,200,000.00
3	Less: Unused fund refund		-
	Total Fund Available (A)		6,070,941.18
B	Project Expenditure		
1	Support to Partner for Human Resource		1,378,352.00
2	Field Visit		252,565.00
3	Communication/Coordination Cost		72,085.00
4	Equipment Support		91,232.00
5	Activities		1,067,843.00
6	RMS Implementation		42,220.00
	Covid Response Cost		
7	Support to Partner for Human Resource		276,303.00
8	Covid Response Cost		2,463,067.51
	Total Expenditure (B)		5,643,667.51
	Fund Balance (A-B)		427,273.67

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	429,137.95
3	Advance & Receivables	264,730.25
4	VAT Recveivables	-
5	Payables	(266,594.53)
	Total	427,273.67

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
Inclusive Development & Stop Transmission Project (IDSTP)
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		266,675.81
2	Fund received during the year		12,340,269.00
3	Less: Unused fund refund		-
	Total Fund Available (A)		12,606,944.81
B	Project Expenditure	1	11,458,699.81
	Total Expenditure (B)		11,463,699.81
	Fund Balance (A-B)		1,143,245.00

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	1,143,245.00
3	Advance & Receivables	-
4	VAT Recveivables	-
5	Payables	
	Total	1,143,245.00

Schedule 1 Project Expenditure (ID-STP Project)

S.No	Particulars	Amount 'NPR'
1	Human Resources (HR)	131,740.36
2	Monitoring cost for ID model work (Transportation)	390,723.33
3	Technical HR support to NNSWA	72,998.60
4	Management & office cost support to BPs	59,913.00
5	DPAC/MPAC in P1 and P7 through BPs	333,360.00
6	Orientation to traditional healers, DPOs, CBRF, volunteers, affected persons, mothers' groups	280,600.00
7	Implementation of school health program by raising awareness	883,002.01
8	Screening of contacts by mobilizing health workers	414,068.51
9	Technical assistance	66,870.00

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10	Social auditing practices at field		120,000.00
11	Direct Support to Municipality		4,200,000.00
12	Demonstration to Banke		1,937,669.00
13	Monitoring visits and substantiation of Outcomes		112,463.00
14	Contacts screening and PEP		32,800.00
15	Identification and location		42,600.00
16	MoP up interventions on endemic clusters (Screening & SDR		718,323.00
17	Technical assistant ID (BP)		413,712.00
18	PEP Supervisors (NNSWA)		291,902.00
19	Admin and management cost NNSWA		134,898.00
20	Organizational strengthening cost		293,146.00
21	Follow up visits of blanket contacts		90,677.00
22	Identification & varification/validation of reported new leprosy case		12,000.00
23	Orientation & mobilization of community groups on sensatizing risk group populations		203,300.00
24	Referral services to tertiary centres for complication management		17,000.00
25	Media campaign & mobilization on leprosy & discrimination issues		37,877.00
26	IEC/BCC interventions on PEP		13,127.00
27	Educational support to leprosy affected school enrolled children		50,030.00
28	Sensatization on rights and services to persons affected		31,400.00
29	Organize periodic review/monitoring meetings at different level		72,500.00
	Total		11,458,699.81

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
SUAAHARA II Project

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		(66,185.43)
2	Fund received during the year		3,063,349.10
3	Less: Unused fund refund		-
	Total Fund Available (A)		2,997,163.67
B	Project Expenditure		
1	Salary and Wages		1,610,500.32
2	Fringe Benefits		576,077.35
3	Travel/Transportation		85,041.00
4	Supplies (General Equipment)		21,000.00
5	Other Direct Costs		117,463.50
6	Program Delivery		587,081.50
	Total Expenditure (B)		2,997,163.67
	Fund Balance (A-B)		-

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	995.59
3	Advance & Receivables	-
4	VAT Recveivables	-
5	Payables	(995.59)
	Total	-

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
Assistive Device Production & Distribution (ADPD)
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		1,432,876.08
2	Fund received during the year	1	10,961,496.00
3	Less: Unused fund refund		-
	Total Fund Available (A)		12,394,372.08
B	Project Expenditure		
1	Human Resource Cost		2,340,783.00
2	Other Direct Costs	2	7,322,785.54
	Total Expenditure (B)		9,663,568.54
	Fund Balance (A-B)		2,730,803.54

Fund Balance Represented By:

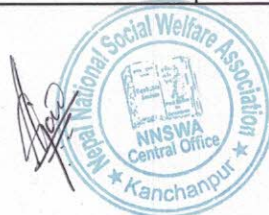
S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	2,794,971.43
3	Advance & Receivables	77,043.85
4	VAT Recveivables	-
5	Payables	(141,211.74)
	Total	2,730,803.54

Schedule 1 Fund Received during the year

S.No.	Particulars	Current Year
1	MOWCSC Kathmandu	2,000,000.00
2	Bheemdatt Municipality, Kanchanpur	1,849,292.00
3	Gauriganga Municipality, Kailali	1,531,620.00
4	Dodhara-Chadani Municipality, Kanchanpur	492,475.00
5	District Health Office Kailali	492,500.00
6	Province Health Dircetor Office Dipayal	492,500.00
7	Amargadi Municipality Dadeldhura	788,000.00
8	Dhangadhi Sub-Metropolitan, Kailali	3,142,042.00
9	NNSWA General Member (Membership Renewal)	1,067.00
10	Client Contribution	172,000.00
	Total	10,961,496.00

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Schedule 2 Other Direct Cost

S.No.	Particulars	Current Year
1	Admin Cost including Meeting, AGM, Insurance Expenses	1,208,732.10
2	Local Govt. Coordination Meeting/Outreach Services Expenses	1,758,653.00
3	Assistive Device (For OWDs) Procurement & Supprt Cost	3,678,000.00
4	Consumable cost for PT/P&O	496,724.44
5	Network /Alliance Renewal Cost	30,676.00
6	Audit Fee	150,000.00
	Total	7,322,785.54

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
UTHAN Project

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		2,197,533.98
2	Fund received during the year		5,628,022.25
3	Less: Unused fund refund		-
	Total Fund Available (A)		7,825,556.23
B	Project Expenditure	1	7,955,345.29
	Total Expenditure (B)		7,955,345.29
	Fund Balance (A-B)		(129,789.06)

Fund Balance Represented By:

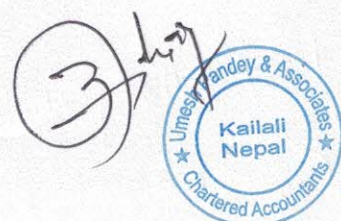
S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	8,073.92
3	Advance & Receivables	-
4	VAT Recveivables	-
5	Payables	(137,862.98)
	Total	(129,789.06)

Schedule 1 Project Expenditure (UTHAN Project)

S.No	Particulars	Amount 'NPR'
1	Human Resource Cost	1,850,538.96
2	Equipment and Supplies	106,598.33
3	Other services (tel/fax, electricity/heating, maintenanc	38,635.00
4	Communication, Internet, utilities and other maintenance	
5	Local Office	64,050.00
6	Training on Seven Steps participatory planning and Gender Responsive budgeting	15,000.00
7	Advocacy strategy development workshop	135,423.00
8	Leadership development training	84,300.00
9	Train selected CSOs in preparing LDCRP	59,580.00
10	Orient CSOs on digitizing the VCA data	1,096,846.00
11	Promote e-learning to potential youth	148,500.00

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12	Support and strengthen Environment, Disaster and Natural Resource Management Committee (EDNRM) and Social Development committee (SDC)		76,063.00
13	Organise "Chhalfal Chautari" (Civic Forum)		573,725.00
14	Aware on and Strengthen Grievance Handling Mechanism at LG Level		105,480.00
15	Promote solid waste as a business		930,540.00
16	Promote green farming technologies		1,051,899.00
17	Promote crop/livestock insurance for risk transfer in coordination with the LGs and private sector		7,500.00
18	Build media partnership for raising public awareness and promoting best practices (Radio jingles, talk show)		22,545.00
19	Meetings and interactions to form and institutionalise multi-stakeholder platform		15,000.00
20	Execution of advocacy interventions by the networks through third party financing		354,375.00
21	Orientation to LG representatives on the importance, use and applicability of green fund, once set up		300,000.00
22	Establish CC and DRR Learning Centre		468,890.00
23	Equipment and Resource Support		13,930.00
24	Mobile Information Camps		35,995.00
25	Interactions at the Province level		110,822.00
26	Sharing meeting at the district level		50,000.00
27	COVID- 2019 Response		6,000.00
28	Project six- monthly review meetings		167,310.00
29	Project Start up workshop		29,800.00
30	Support and strengthen Environment, Disaster and Natural Resource Management (EDNRM) Committee and Social Development Committee (SDC)		36,000.00
	Total		7,955,345.29

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
HIV Prevention, Care, Support and Treatment Services among
key populations and PLHIV in Kailali and Kanchanpur districts
Fund
(EpiC Nepal and Covid-19 Response Project)
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		1,712,709.64
2	Fund received during the year		19,073,808.01
3	Less: Unused fund refund		-
	Total Fund Available (A)		20,786,517.65
B	Project Expenditure		
1	Human Resource		8,907,937.00
2	Fringe & Benefits		2,399,516.00
3	Travel & Field Visits		348,320.00
4	Other Direct Cost		6,155,656.65
5	Covid Response Project	1	1,294,234.00
	Total Expenditure (B)		19,105,663.65
	Fund Balance (A-B)		1,680,854.00

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	10,000.00
2	Bank Balance	2,109,947.18
3	Advance & Receivables	41,600.00
4	VAT Recveivables	106,482.82
5	Payables	(587,176.00)
	Total	1,680,854.00

Schedule 1 : Covid Response Project

S.No.	Particulars	Current Year
1	Salary	269,628.00
2	Fringe & Benefits	71,883.00
3	Equipments	352,500.00
4	Travel/Transportation	122,320.00
5	Office Expenses	35,590.00
6	Workshop Activities	442,313.00
	Total Fund Available (A)	1,294,234.00

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
Migrant and their Spouses : MIGRANT Project Fund
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	1st Jan 2023 to 16th July 2023	17th July 2022 to 31st Dec 2022	Total for FY 2022-23
1	Opening Fund Balance		-	352,240.49	352,240.49
2	Fund received during the year		7,133,630.00	9,299,100.91	16,432,730.91
3	Less: Unused fund refund		-	-	-
	Total Fund Available (A)		7,133,630.00	9,651,341.40	16,784,971.40
B	Project Expenditure				
1	Human Resource (HR)		5,106,098.58	5,515,980.00	10,622,078.58
2	Travel Related Cost (TRC)		1,821,265.00	1,486,995.00	3,308,260.00
3	Communication Material and Publications (CMP)		93,530.00	14,575.00	108,105.00
4	Programme Administration Cost (PA)		433,031.42	194,301.00	627,332.42
5	Living Support to Client/Target Population (LSCTP)		-	2,439,490.40	2,439,490.40
	Total Expenditure (B)		7,453,925.00	9,651,341.40	17,105,266.40
	Fund Balance (A-B)		(320,295.00)	-	(320,295.00)

Fund Balance Represented By:

S.No.	Particulars	As at 16th July 2023	As at 31st Dec 2022	Current Year
1	Cash Balance	-	-	-
2	Bank Balance	430,330.10	-	430,330.10
3	Advance & Receivables	-	-	-
4	VAT Receivables	12,158.90	-	12,158.90
5	Payables	(762,784.00)	-	(762,784.00)
	Total	(320,295.00)	-	(320,295.00)

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
Effective Case Management by Strengthening Isolation Centers and Ground
Crossing Points (GCPs) Management for Rapid Response and Preparedness
against COVID-19
(ECHO-IOM Project)

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		(364,754.00)
2	Fund received during the year		2,970,958.50
3	Less: Unused fund refund		-
	Total Fund Available (A)		2,606,204.50
B	Project Expenditure		
1	Output 1.1: Health Based facilities strengthened at 6 GCPs and 6 Isolation centers		864,123.00
2	Output 3.2: Enhanced knowledge on life-saving messages and equitable access to services on protection, COVID-19, and integrated issues to migrant workers, GCP officials and communities		516,759.00
3	Output 2.1: Improved WASH facilities at targeted GCPs and isolation centers		498,026.00
4	Partner support cost		727,296.50
	Total Expenditure (B)		2,606,204.50
	Fund Balance (A-B)		-

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	-
3	Advance & Receivables	-
4	VAT Recveivables	-
5	Payables	-
	Total	-

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
SUDRIDH Project
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	1st Jan 2023 to 16th July 2023	17th July 2022 to 31st Dec 2022	Current Year 'Total'
1	Opening Fund Balance			7,062,869.02	7,062,869.02
2	Fund received during the year		12,286,390.53	5,881,352.38	18,167,742.91
3	Less: Unused fund refund				-
	Total Fund Available (A)		12,286,390.53	12,944,221.40	25,230,611.93
B	Project Expenditure				
1	Human Resource Cost		2,283,823.06	3,493,695.45	5,777,518.51
2	Office Running Cost		309,003.00	250,596.90	559,599.90
3	Office Equipment		13,447.00	-	13,447.00
4	Output 1: Targeted municipalities have increased their capacities to manage climate induced disaster risks in line with national policies and frameworks.		547,520.50	2,708,314.65	3,255,835.15
5	Output 2: Enhanced the capacities of communities for emergency preparedness and managing disaster risks led by women and youth.		1,012,430.60	649,667.00	1,662,097.60
6	vulnerable women, youth and smallholder farmers through adapting sustainable livelihood strategies and integrating market system approach		2,046,453.15	3,284,130.20	5,330,583.35
7	Output 4: Municipality are impowerd and established a mechanism for knowledge sharing and learning		125,400.00	2,047,954.95	2,173,354.95
8	Staff Capacity Building Activity		89,313.00	186,799.63	276,112.63
9	Project Management Activities		181,036.00	323,062.62	504,098.62
	Total Expenditure (B)		6,608,426.31	12,944,221.40	19,552,647.71
	Fund Balance (A-B)		5,677,964.22	-	5,677,964.22

Fund Balance Represented By:

S.No.	Particulars	1st Jan 2023 to 16th July 2023	17th July 2022 to 31st Dec 2022	Current Year 'Total'
1	Cash Balance	-	-	-
2	Bank Balance	5,066,439.22	-	5,066,439.22
3	Advance & Receivables	622,950.00	-	622,950.00
4	VAT Recveivables	-	-	-
5	Payables	(11,425.00)	-	(11,425.00)
	Total	5,677,964.22	-	5,677,964.22

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Nepal National Social Welfare Association (NNSWA)

Fund Accountability Statement (FAS) of

B-READY Project

Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		853,621.79
2	Fund received during the year		2,723,463.83
3	Less: Unused fund refund		-
	Total Fund Available (A)		3,577,085.62
B	Project Expenditure		
1	Project Support Staff Salary		132,529.40
2	Office Running Costs		90,043.85
3	Program Staff Salary		430,750.39
4	Result 2. Enhanced the capacity of local government and communities for taking early action by responding to the available forecast information.		1,028,374.00
5	Result 3: Consolidated evidence and learnings to integrate forecast based early action approach into disaster preparedness and response policy framework at local to national levels.		151,118.00
	Total Expenditure (B)		1,832,815.64
	Fund Balance (A-B)		1,744,269.98

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance	1,564,269.93
3	Advance & Receivables	180,000.00
4	VAT Recveivables	-
5	Payables	0.05
	Total	1,744,269.98

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Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
Protection and Community Engagement Sponsorship
Programme(PCESP) / Inclusive Quality Education Programme (IQE)
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		-
2	Fund received during the year		23,935,905.74
3	Less: Unused fund refund		-
	Total Fund Available (A)		23,935,905.74
B	Project Expenditure		
	PCESP Project	1	8,431,292.44
	IQE Project	2	9,999,303.90
	Gift Notification (GN)		79,341.00
	Birthday Bounce Bag		164,286.00
	Total Expenditure (B)		18,674,223.34
	Fund Balance (A-B)		5,261,682.40

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	-
2	Bank Balance (Prabhu Bank)	5,169,502.39
3	Advance & Receivables	128,810.01
4	VAT Recveivables	-
5	Payables	(36,630.00)
	Total	5,261,682.40

Schedule 1 PCESP Project

S.No	Particulars	Amount
1	Basic Salary-ED	629,370.00
2	Monthly Social Security Fund-ED	121,892.30
3	Travel Cost/Accomodation/Perdiem- Project Coordinator	272,873.90
4	Basic Salary-Sponsorship Quality Officer	1,107,330.24
5	Monthly Social Security Fund	226,511.00
6	Travel Cost/Accomodation/Perdiem- Sponsorship Quality Officer	43,947.00
7	Project Ministry Activities	6,029,368.00
	Total	8,431,292.44

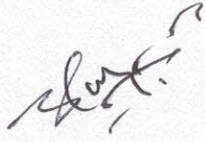
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Schedule 2 IQE Project

S.No	Particulars	Amount
1	Basic Salary-ED	404,680.00
2	Monthly Social Security Fund-ED	69,000.20
3	Travel Cost/Accommodation/Perdiem- Project Coordinator	649,811.10
4	Basic Salary-Field Officer-UL	705,780.00
5	Monthly Social Security Fund-Field Officer-UL	130,518.00
6	Travel Cost/Accommodation/Perdiem- Field Officer-UL	13,148.00
7	Project Ministry Activities	8,026,366.60
	Total	9,999,303.90



Nepal National Social Welfare Association (NNSWA)
Fund Accountability Statement (FAS) of
M-RED Project
Financial Year: 2079/80 (17th July 2022 to 16th July 2023)

A	Source of Fund	Schedule	Current Year
1	Opening Fund Balance		-
2	Fund received during the year		7,515,483.00
3	Less: Unused fund refund		-
	Total Fund Available (A)		7,515,483.00
B	Project Expenditure		
1	Salary and Wages		1,545,112.50
2	Fringe Benefits		326,941.62
3	Travel/Transportation		306,410.00
4	Supplies (General Equipment)		432,996.99
5	Other Direct Costs		194,390.77
6	Program Delivery		3,716,071.12
	Total Expenditure (B)		6,521,923.00
	Fund Balance (A-B)		993,560.00

Fund Balance Represented By:

S.No.	Particulars	Current Year
1	Cash Balance	10,000.00
2	Bank Balance	737,697.00
3	Advance & Receivables	248,660.00
4	VAT Receivables	-
5	Payables	(2,797.00)
	Total	993,560.00

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