

Gokarna Prasad Acharya  
Regd. Auditor Pan:- 300309883  
CAN 0659  
Membership No:- 4077

Gokarna and Company  
Nepalgunj

780033241105

Date:- 2078.06.04

To,  
The executive committee  
**Bageshwori Asal Shasan Club(BAS)**  
Central Office, Nepalgunj

Subject: - **Submission of Audit Report!**

Dear Sir,

We have audited the accompanying **Balance Sheet** and **Recent and Payment Account** of **Bageshwori Asal Shasan Club(BAS)** as of **32<sup>nd</sup> Ashad 2078** We have also audited the documents provided us for audit purpose such as voucher, bill & others supporting. These financial statements are the responsibility of the **Bageshwori Asal Shasan Club(BAS)** management. Our responsibility is to express an opinion on these financial statements based on our Audit.

#### 1. Accounting Principles:

We have conducted our Audit in accordance with generally accepted auditing standards and including such test of the accounting regards and other auditing procedures as deemed necessary in the circumstances. The accounting system is a hybrid system when incomes are received and liabilities are accounted for when goods and services are received whether actually paid or not. Depreciation is not provided in the fixed assets. The closing stock of consumable is not accounted for in the books of account. A part from these major exceptions, **Bageshwori Asal Shasan Club(BAS)** follows generally accepted accounting principles.

#### 2. Objectives:

The objectives of our Audit are given below

To examine the fairness of the financial statement of **Bageshwori Asal Shasan Club(BAS)** as at **32<sup>nd</sup> Ashad 2078** introspect of fund-transferred form supported programs.

To test the internal control system of **Bageshwori Asal Shasan Club(BAS)** in operation over all-financial transactions.

To determine the management of **Bageshwori Asal Shasan Club(BAS)** has been followed applicable rules & regulations.

To detect and prevent the fraud & errors done by Mistake or unknowingly by **Bageshwori Asal Shasan Club(BAS)** management or accounting staff.

- To determine the financial transaction are providing reasonable results.

#### 3. Methodology:

We adopted the following procedures for the purpose of Audit:-

In brief, we discussed with **Bageshwori Asal Shasan Club(BAS)** director and accounting staffs about the normal audit procedures and talk with a viewpoint to understand over all financial and other system in practice.

To review the Memorandum, Articles and other evidential document **Bageshwori Asal Shasan Club(BAS)** in depth. verification of books of account and all other document relating to financial transaction.

#### 4. Audit Findings:-

- **Bageshwori Asal Shasan Club(BAS)** has adopted double entry system in keeping the accounting records.
- **Bageshwori Asal Shasan Club(BAS)** management has an effective internal control system.
- **Bageshwori Asal Shasan Club(BAS)** has also principally complied with appropriate Nepali laws, rules and regulation in respect of funding monies.

On the basis of information available and explanation given to us. So far as appears from the examination of books of account the accompanying financial statement present fairly, in all material respects, the financial position of **Bageshwori Asal Shasan Club(BAS)** as of **32<sup>nd</sup> Ashadh 2078**.

Gokarna Prasad Acharya  
Registered Auditor

## Bageshwori Asal Shasan Club ( BAS )

Nepalgunj , Banke

Fiscal Year 2077/78

Balance Sheet

PAN. 302041280

Particulars	Schedule	This year
<b>Source Of Fund</b>		
Unrestricted Funds	1	
Surplus/(Deficit):		3,626,352.82
Upto Last Year	2,132,253.95	
This Year Surplus	1,494,098.87	
Long Term/Short term Loan		-
<b>Total</b>		<b>3,626,353</b>
<b>Application of Fund</b>		
Fixed Assets	1	814,178.81
Investment	5	-
<b>Current Assets</b>		
Closing Stock		-
Sundry Debtors		-
Cash & Bank		2,863,489.01
Advance & Deposit		-
<b>Total Current Asset</b>		<b>2,863,489.01</b>
Provision & Liabilities		25,000.00
Current Liabilities	3	26,315.00
<b>Net Current Assets</b>		<b>2,812,174.01</b>
Profit & Loss A/ C		
<b>Total</b>		<b>3,626,353</b>

*Shaula*  
Chairperson



*Kevali*  
Executive Director

*Prabin*  
Treasurer

Registered Auditor



# Bageshwori AsaShasan Club ( BAS )

Nepalgunj , Banke  
Fiscal Year 2077/78  
Receipt & Payment A/C

Receipt	Amount	Payment	Amount
<b>i. Opening Balance (Cash + Bank)</b>	1,343,075.14	<b>i. Expenditure</b>	14,199,796.13
CF Cash Balance	3,899.00	<b>Administration expenses:</b>	745,400.00
Bank Balance B/D	1339176.14	1. Office supplies & utilities & maintenance	110,000.00
<b>ii. Activity Delivery Cost Inc. (OIS funded)</b>		2. Audit fee (FY2076/77)	25,000.00
Total Grant received		3. Office refreshment expenses	36,000.00
<b>Other Income</b>		4. Office Rent	224,400.00
1 Help Desk Program Banke	5,386,000.00	5. Staff salary	350,000.00
Helpdesk Program Bardiya	624,000.00	<b>Project:</b>	9,865,848.00
COVID - 19 Risk Response Program (UNDP)	250,000.00	1. Help Desk Program (Banke & Bardiya)	2,900,000.00
Civic Action Teams, Accountability Lab	40,000.00	2. Covid-19 Risk Response Program (UNDP)	250,000.00
Community Level Migration Project, Accountability Lab	100,000.00	3. Civic Action Teams, Accountability Lab	40,000.00
Child Education Program (Social Development Office, Banke)	700,000.00	4. Community Level Migration Project, Accountability Lab	50,000.00
Inspiring Youth Program	355,760.00	5. Child Education Program ( Social Development Office, Banke)	700,000.00
COVID - 19 Response Initiative	2,080,529.00	6. Inspiring Youth Program	100,000.00
Mask Campaign	745,319.00	7. Covid-19 Response Initiative	2,080,529.00
2 Public Hearing	640,000.00	8. Mask Campaign	745,319.00
Social Audit Program	446,045.00	<b>Programme/Campaign:</b>	2,586,315.13
Sport Materials Support Leadership Development Program NPJ, Ward 21	50,000.00	1. Public Hearing	218,000.00
CFLG Program Nepalgunj , 10	150,000.00	2. Social Audit Program	246,045.00
BAS Picnic	38,850.00	3. Sport Materials Support Leadership Development Program NPJ, Ward 21	50,000.00
Tej Awareness Program		4. CFLG Program Nepalgunj, 10	150,000.00
BAS Annual Function & Anti Corruption Day	133,953.00	5. BAS Picnic	32,755.13
Loksewa Prepration Class, Narainapur RM, Banke	400,000.00	6. BAS Annual Function & Anti Corruption Day	50,000.00
Enterprenership Support Program	500,000.00	7. Loksewa Preparation Class, Narainapur RM, Banke	400,000.00
Docu Drama Production , Division Forest Office, Banke	50,000.00	9. Entrepreneurship support program, Narainapur RM	500,000.00
Different Day Celebration	37,350.00	10. Docu Drama Production, Division Forest Office, Banke	50,000.00
BAS/ Hero Slow Bike Competition	78,000.00	11. Different Day Celebration	15,000.00
Volunteer Program	12,385.00	12. BAS/Hero Slow Bike Competition	30,000.00
Tej Awareness Program	16,000.00	13. Food Bank	621,709.00
Food Bank	621,709.00	14. BAS Brightland Youth Award	25,000.00
BAS Brightland Youth Award	38,200.00	15. Cloths Bank	45,000.00
Cloths Bank	45,000.00	16. Disability Rights Program	43,181.00
Disability Rights Program	44,739.00	17. Customer Satisfaction Survey, Action Aid Nepal	69,625.00
Customer Satisfaction Survey , Action Aid Nepal	69,625.00	<b>Support And Donation</b>	31,000.00
BAS Birthday Fund	22,660.00	Support for Sindhupokchewk flood victims :	31,000.00
3 Support For Sindhupokchewk Flood Victims	4,000.00	<b>Training:</b>	200,000.00
Support And Donation	133,657.00	1. Good Governance & Positive Thinking And Leadership Training ,Bardiya	90,000.00
Good Governance & Positive Thinking And Leadership Training , Bardiya	100,000.00	2. Basutian training NPJ Ward no.19	100,000.00
Capicity Building Training	198,150.00	3. Capicity Building training	10,000.00
4 Asal Shasan Post Weekly	293,670.00	<b>Publications:</b>	611,368.00
Asal Shasan Information Publish	28,625.00	1. Asal Shasan Post Weekly	100,000.00
Bas Memorandum	300,381.00	2. BAS Memorandum	30,000.00
BAS Calendar	178,225.00	3. BAS Calendar	20,000.00
Nepalgunj Religious Tourism Book Publish	161,368.00	4. NPJ Religious Tourism Book Publish	161,368.00
Belhari Darpan Bookj Publication, Janki RM Ward ,05	100,000.00	5. Belhari Darpan Book Publication, Janki RM Ward no. 05	100,000.00
Documentry Production\, Photography	30,480.00	6. Thadikadh Darpan	200,000.00
Thadikadh Darpan	200,000.00	<b>Internet expenses</b>	19,775.00
6 Membership Fee/ Renew	149,125.00	<b>Purchase (sofa,table,chair,partition)</b>	50,000.00
<b>iii Last Yr. Current Assets Received</b>			
<b>iv This Year Current Liabilities</b>	26,315.00	<b>ii Repair &amp; Maintenance</b>	
		Provision for salary tax	
		<b>Closing Balance (Cash+Bank)</b>	2,561,489.01
<b>Total</b>	<b>16,973,195.14</b>	<b>Total</b>	<b>16,973,195.14</b>

*[Signature]*  
Chairperson

*[Signature]*  
Executive Director



*[Signature]*  
Treasurer

*[Signature]*  
Auditor

**Bageshwori Asal Shasan Club ( BAS )**

Nepalgunj , Banke

Fiscal Year 2077/78

Income & Expenditure Account

S.N.	Expenditure	Amount	S.N.	Income	Amount
1	Administration expenses:	745,400.00	1	Help Desk Program Banke	5,386,000.00
1	Office supplies & utilities & maintenance	110,000.00		Helpdesk Program Barliya	624,000.00
2	Audit fee (FY2076/77)	25,000.00		COVID - 19 Risk Response Program (UNDP)	250,000.00
3	Office refreshment expenses	36,000.00		Civic Action Teams, Accountability Lab	40,000.00
4	Office Rent	224,400.00		Community Level Migration Project, Accountability Lab	100,000.00
5	Staff salary	350,000.00		Child Education Program (Social Development Office , Banke)	700,000.00
2	Project:	9,865,848.00		Inspiring Youth Program	355,760.00
1	Help Desk Program (Banke & Barliya)	3,900,000.00		COVID - 19 Response Initiative	2,080,529.00
2	COVID-19 Risk Response Program (UNDP)	250,000.00		Mask Campaign	745,319.00
3	Civic Action Teams, Accountability Lab	40,000.00	2	Public Hearing	640,000.00
4	Community Level Migration Project, Accountability Lab	30,000.00		Social Audit Program	446,045.00
5	Child Education Program ( Social Development Office, Banke)	700,000.00		Sport Materials Support Leadership Development Program NPL Ward 21	50,000.00
6	Inspiring Youth Program	100,000.00		CFLG Program Nepalgunj , 10	150,000.00
7	COVID-19 Response Initiative	2,080,529.00		BAS Picnic	32,755.13
8	Mask Campaign	745,319.00		Tej Awareness Program	
3	Programme/Campaign:	2,586,315.13		BAS Annual Function & Anti Corruption Day	133,953.00
1	Public Hearing	218,000.00		Loksewa Preparation Class, Narainapur RM, Banke	400,000.00
2	Social Audit Program	246,045.00		Street Drama Different Organization	40,000.00
3	Sport Materials Support Leadership Development Program NPL Ward 21	50,000.00		Entrepreneurship Support Program	500,000.00
4	CFLG Program Nepalgunj, 10	150,000.00		Docu Drama Production , Division Forest Office, Banke	50,000.00
5	BAS Picnic	32,755.13		Different Day Celebration	37,350.00
6	BAS Annual Function & Anti Corruption Day	50,000.00		BAS/ Hero Slow Bike Competition	70,000.00
7	Loksewa Preparation Class, Narainapur RM, Banke	400,000.00		Volunteer Program	17,385.00
8	Street Drama Different Organization	40,000.00		Tej Awareness Program	16,000.00
9	Entrepreneurship support program, Narainapur RM	500,000.00		Food Bank	621,709.00
10	Docu Drama Production, Division Forest Office, Banke	50,000.00		BAS Brightland Youth Award	28,200.00
11	Different Day Celebration	15,000.00		Cloths Bank	45,000.00
12	BAS/Hero Slow Bike Competition	30,000.00		Disability Rights Program	44,738.00
13	Food Bank	621,709.00		Customer Satisfaction Survey , Action Aid Nepal	69,625.00
14	BAS Brightland Youth Award	25,000.00		BAS Birthday Fund	22,460.00
15	Cloths Bank	45,000.00		Support For Sindhupalchowk Flood Victims	4,000.00
16	Disability Rights Program	33,182.00		Support And Donations	551,657.00
17	Customer Satisfaction Survey, Action Aid Nepal	69,625.00		Good Governance & Positive Thinking And Leadership Training , Barliya	100,000.00
4	Support for Sindhupalchowk flood victims : training	31,000.00		Capacity Building Training	196,150.00
5	1. Good Governance & Positive Thinking And Leadership Training , Barliya	90,000.00		Asal Shasan Post Weekly	293,670.00
	2. Beautician training NPL Ward no.19	100,000.00		Asal Shasan Information Publish	28,625.00
	3. Capacity Building training	10,000.00		Baz Memorandum	300,382.00
6	Publications:	611,368.00		BAS Calender	276,225.00
1	Asal Shasan Post Weekly	100,000.00		Nepalgunj Religious Tourism Book Publish	161,368.00
2	BAS Memorandum	30,000.00		Behari Darpan Book Publication, Janaki RM Ward, 05	100,000.00
3	BAS Calender	20,000.00		Documentry Production) Photography	30,480.00
4	NPL Religious Tourism Book Publish	161,368.00		Thadkosh Darpan	200,000.00
5	Behari Darpan Book Publication, Janaki RM Ward no. 05	100,000.00		6 Renew/Membership	149,225.00
6	Thadkosh Darpan	200,000.00			
7	Internet expenses	19,775.00			
8	Purchase (sofa,table,chair,partition)	50,000.00			
9	Surplus / Deficit	1,494,098.87			
<b>Total</b>		<b>15,803,805.00</b>			<b>15,803,805.00</b>

*Signature*  
Chairperson

*Signature*  
Executive Director

*Signature*  
Treasurer

Registered Auditor

*Signature*



**Bageshwori Asal Shasan Club ( BAS )**

Nepalgunj , Banke

Fiscal Year 2077/78

Income & Expenditure Account

S.N.	Expenditure	Amount	S.N.	Income	Amount
1	Administration expenses:	745,400.00	1	Help Desk Program Banke	5,386,000.00
1	Office supplies & utilities & maintenance	110,000.00		Helpdesk Program Bardiya	624,000.00
2	Audit fee (FY2076/77)	25,000.00		COVID - 19 Risk Response Program (UNDP)	250,000.00
3	Office refreshment expenses	36,000.00		Civic Action Teams, Accountability Lab	40,000.00
4	Office Rent	224,400.00		Community Level Migration Project, Accountability Lab	700,000.00
5	Staff salary	350,000.00		Child Education Program (Social Development Office , Banke)	700,000.00
2	Project:	9,865,848.00		Inspiring Youth Program	355,760.00
1	Help Desk Program (Banke & Bardiya)	3,900,000.00		COVID - 19 Response Initiative	2,080,529.00
2	Covid-19 Risk Response Program (UNDP)	250,000.00		Mask Campaign	743,319.00
3	Civic Action Teams, Accountability Lab	40,000.00	2	Public Hearing	640,000.00
4	Community Level Migration Project, Accountability Lab	50,000.00		Social Audit Program	446,045.00
5	Child Education Program ( Social Development Office, Banke)	700,000.00		Sport Materials Support Leadership Development Program NPJ, Ward 22	50,000.00
6	Inspiring Youth Program	100,000.00		CFLG Program Nepalgunj, 10	150,000.00
7	Covid-19 Response initiative	2,080,529.00		BAS Picnic	32,755.13
8	Mask Campaign	743,319.00		BAS Annual Function & Anti Corruption Day	50,000.00
3	Programme/Campaign:	2,586,315.13		Laksawa Preparation Class, Narainapur RM, Banke	400,000.00
1	Public Hearing	218,000.00		Street Drama Different Organization	40,000.00
2	Social Audit Program	246,045.00		Entrepreneurship Support Program	500,000.00
3	Sport Materials Support Leadership Development Program NPJ, Ward 21	50,000.00		Docu Drama Production , Division Forest Office, Banke	50,000.00
4	CFLG Program Nepalgunj, 10	150,000.00		Different Day Celebration	37,350.00
5	BAS Picnic	32,755.13		BAS/ Hero Slow Bike Competition	70,000.00
6	BAS Annual Function & Anti Corruption Day	50,000.00		Volunteer Program	17,385.00
7	Laksawa Preparation Class, Narainapur RM, Banke	400,000.00		Teef Awareness Program	16,000.00
8	Street Drama Different Organization	40,000.00		Food Bank	621,709.00
9	Entrepreneurship support program, Narainapur RM	500,000.00		BAS Brightland Youth Award	28,200.00
10	Docu Drama Production, Division Forest Office, Banke	50,000.00		Cloths Bank	45,000.00
11	Different Day Celebration	15,000.00		Disability Rights Program	44,738.00
12	BAS/Hero Slow Bike Competition	30,000.00		Customer Satisfaction Survey , Action Aid Nepal	89,625.00
13	Food Bank	621,709.00		BAS Birthday Fund	22,660.00
14	BAS Brightland Youth Award	25,000.00		Support For Sindhupalchowk Flood Victims	4,000.00
15	Cloths Bank	45,000.00		Support And Donation	153,657.00
16	Disability Rights Program	33,181.00		Good Governance & Positive Thinking And Leadership Training , Bardiya	100,000.00
17	Customer Satisfaction Survey, Action Aid Nepal	69,625.00		Capacity Building Training	196,150.00
4	Support for Sindhupalchowk flood victims : training:	31,000.00		Asal Shasan Post Weekly	293,670.00
5	1. Good Governance & Positive Thinking And Leadership Training ,Bardiya	90,000.00		Asal Shasan information Publish	28,625.00
	2. Beautician training NPJ Ward no.19	100,000.00		Bas Memorandum	300,381.00
	3. Capacity Building training	10,000.00		BAS Calendar	278,225.00
6	Publications:	611,368.00		Nepalgunj Religious Tourism Book Publish	161,368.00
1	Asal Shasan Post Weekly	100,000.00		Belhari Darpan Book/ Publication, Janaki RM Ward, OS	100,000.00
2	BAS Memorandum	30,000.00		Documentry Production/ Photography	30,480.00
3	BAS Calendar	20,000.00		Thadkosh Darpan	200,000.00
4	NPJ Religious Tourism Book Publish	261,368.00		6. Renew/Membership	149,125.00
5	Belhari Darpan Book Publication, Janaki RM Ward no. OS	100,000.00			
6	Thadkosh Darpan	200,000.00			
7	Internet expenses	19,775.00			
8	Purchase (sofa,table,chair,partition)	50,000.00			
9	Surplus / Deficit	1,484,098.87			
<b>Total</b>		<b>15,403,805.00</b>			<b>15,403,805.00</b>

*Sitaula*  
Chairperson

*Acarya*  
Executive Director

*Koirala*  
Treasurer

Registered Auditor

*Signature*



**Bageshwori Asal Shasan Club ( BAS )**

Nepalgunj , Banke  
Fiscal Year 2077/78

Details of Property, Plnt, Equipment & Depreciation

SCHEDULE-1

School

S N	Particulars	opening WDV	Absorbed Purchase			Less- Sales Dispose	Depreciated Base	Dep. Rate	Dep. This yr.	unabsorbed purchase		Capalization value	Closing WDV
			upto June 100%	...Sep. 67%	...dec 33%					...Sep 33%	...Dec 67%		
<b>A</b>	<b>Tangible Assets</b>	814,178.81	-	-	-	-	814,178.81	-	-	-	-	-	814,178.81
	<b>Non -Depreciable Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
1	Land	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Block- A</b>	-	-	-	-	-	-	5%	-	-	-	-	-
2	Office Building with Boundary	-	-	-	-	-	-	5%	-	-	-	-	-
3		-	-	-	-	-	-	-	-	-	-	-	-
	<b>Block-B</b>	642,178.41	-	-	-	-	642,178.41	25%	-	-	-	-	642,178.41
	Furnitures & Fixtures	642,178.41	-	-	-	-	642,178.41	-	-	-	-	-	642,178.41
	Office table	-	-	-	-	-	-	-	-	-	-	-	-
	Computer table wooden (3)	-	-	-	-	-	-	-	-	-	-	-	-
	Wooden Desk Bench (2)	-	-	-	-	-	-	-	-	-	-	-	-
	Wooden Chair	-	-	-	-	-	-	-	-	-	-	-	-
	Plastic Chair (12)	-	-	-	-	-	-	-	-	-	-	-	-
	Chair (Foam)	-	-	-	-	-	-	-	-	-	-	-	-
	Revolving Chair	-	-	-	-	-	-	-	-	-	-	-	-
	Wooden Rack	-	-	-	-	-	-	-	-	-	-	-	-
	Sofaset (1)	-	-	-	-	-	-	-	-	-	-	-	-
	Steel cupboard (2)	-	-	-	-	-	-	-	-	-	-	-	-
	Round Meeting Table (1)	-	-	-	-	-	-	-	-	-	-	-	-
	White Board	-	-	-	-	-	-	-	-	-	-	-	-
	Notice Board	-	-	-	-	-	-	-	-	-	-	-	-
	Pin Board	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Block- C</b>	172,000.40	-	-	-	-	172,000.40	20%	-	-	-	-	172,000.40
3	Mottor Bike (Splender 92 cc)	172,000.40	-	-	-	-	172,000.40	-	-	-	-	-	172,000.40
	<b>Block- D</b>	-	-	-	-	-	-	15%	-	-	-	-	-
1	Desktop computer	-	-	-	-	-	-	-	-	-	-	-	-
	Laptop	-	-	-	-	-	-	-	-	-	-	-	-
2	Printer(Cannon)	-	-	-	-	-	-	-	-	-	-	-	-
	T.V. Stand	-	-	-	-	-	-	-	-	-	-	-	-
	T.V. (14" inch)	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Grand total</b>	814,178.81	-	-	-	-	814,178.81	-	-	-	-	-	814,178.81

*S. Paul*  
Chairperson

*[Signature]*  
Executive Director



*[Signature]*  
Treasurer

Registered Auditor

*[Signature]*

