

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 **32nd 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 **32nd 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 alk 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 compiled with appropriate Nepali laws, rules and regulation in respect of funding monies.

On the basis of information available and explanation given to us. So for 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 **32nd Ashadh 2078**.


Gokarna Prasad Acharya
Registered Auditor

PAN. 302041280

Bageshwori Asal Shasan Club (BAS)

Nepalgunj, Banke
Fiscal Year 2077/78
Balance Sheet

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

S. Thakur
Chairperson



Arjun
Executive Director

12/03/2018
Treasurer

Registered 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 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	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 & Bardiya)	5,900,000.00		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	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 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	38,850.00
	8. Mask Campaign	745,319.00		Teej 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 NPJ, Ward 21	50,000.00		Enterpreneurship 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	78,000.00
	7. Loksewa Preparation Class, Narainapur RM, Banke	400,000.00		Volunteer Program	12,385.00
	8. Street Drama Different Organization	40,000.00		Teej 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	44,739.00
	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	22,660.00
	15. Cloths Bank	45,000.00	3	Support For Sindhupalchowk Flood Victims	4,000.00
	16. Disability Rights Program	43,181.00		Support And Donation	153,657.00
	17. Customer Satisfaction Survey, Action Aid Nepal	69,625.00	4	Good Governance & Positive Thinking And Leadership Training , Bardiya	100,000.00
4	Support for Sindhupalchowk flood victims :	31,000.00	5	Capacity Building Training	198,150.00
5	Training:	200,000.00	5	Asal Shasan Past Weekly	293,670.00
	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 Calender	178,225.00
6	Publications:	611,368.00		Nepalgunj Religious Tourism Book Publish	161,368.00
	1. Asal Shasan Past Weekly	100,000.00		Belhari Darpan Bookj Publication, Janki RM Ward ,05	100,000.00
	2. BAS Memorandum	30,000.00		Documentry Production\ Photography	30,480.00
	3. BAS Calender	20,000.00		Thadikadh Darpan	200,000.00
	4. NPJ Religious Tourism Book Publish	161,368.00	6	Renew/Membership	149,125.00
	5. Belhari Darpan Book Publication, Janaki RM Ward no. 05	100,000.00			
	6. Thadikadh 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			
Total		15,603,805.00	Total		15,603,805.00

Ritula
Chairperson

Arjun
Executive Director

Rajendra
Treasurer

Registered Auditor
Arjun & Company



Bageshwori Asal Shasan Club (BAS)

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

Receipt	Amount	Payment	Amount
I. Opening Balance (Cash + Bank)	1,343,075.14		14,109,706.13
CF Cash Balance	3,899.00		
Bank Balance B/D	1339176.14		
II. Activity Delivery Cost Inc. (OIS funded)			
Total Grant received			
Other Income			
1 Help Desk Program Banke	5,386,000.00		
Helpdesk Program Bardiya	624,000.00		
COVID - 19 Risk Response Program (UNDP)	250,000.00		
Civic Action Teams, Accountability Lab	40,000.00		
Community Level Migration Project, Accountability Lab	100,000.00		
Child Education Program (Social Development Office , Banke)	700,000.00		
Inspiring Youth Program	355,760.00		
COVID - 19 Response Initiative	2,080,529.00		
Mask Campaign	745,319.00		
2 Public Hearing	640,000.00		
Social Audit Program	446,045.00		
Sport Materials Support Leadership Development Program NPJ, Ward 21	50,000.00		
CFLG Program Nepalgunj , 10	150,000.00		
BAS Picnic	38,850.00		
Teej Awareness Program			
BAS Annual Function & Anti Corporation Day	133,953.00		
Loksewa Prepration Class, Narainapur RM, Banke	400,000.00		
Enterprenership Support Program	500,000.00		
Docu Drama Production , Division Forest Office, Banke	50,000.00		
Different Day Celibration	37,350.00		
BAS/ Hero Slow Bike Competition	78,000.00		
Volunteer Program	12,385.00		
Teej Awareness Program	16,000.00		
Food Bank	621,709.00		
BAS Brightland Youth Award	28,200.00		
Cloths Bank	45,000.00		
Disablity Rights Program	44,739.00		
Customer Satisfaction Survey , Action Aid Nepal	69,625.00		
BAS Birthday Fund	22,660.00		
3 Support For Sindhupalchowk Flood Victims	4,000.00		
Support And Donation	153,657.00		
Good Governance & Positive Thinking And			
4 Leadership Training , Bardiya	100,000.00		
Capicity Building Training	198,150.00		
5 Asal Shasan Post Weekly	293,670.00		
Asal Shasan Information Publish	28,625.00		
Bas Memorandom	300,381.00		
BAS Calender	178,225.00		
Nepalgunj Religious Tourism Book Publish	161,368.00		
Belhari Darpan Bookj Publication, Janki RM Ward ,05	100,000.00		
Documentry Production\ Photography	30,480.00		
Thadikadh Darpan	200,000.00		
6 Membership Fee/ Renew	149,125.00		
iii Last Yr. Current Assets Received			
iv This Year Current Liabilities	26,315.00		
	16,973,195.14		2,863,489.01
Total	16,973,195.14	Total	16,973,195.14

Situla
Chairperson

Executive Director
Executive Director



Treasurer
Treasurer

Auditor
Registered Auditor

Bageshwori Asal Shasan Club (BAS)

Nepalgunj / Banke
Fiscal Year 2077/78

Details of Property, Plant, Equipment & Depreciation										SCHEDULE-1		School		
S.N	Particulars	opening		Absorbed Purchase			Less-Sales Dispose	Depreciated Base	Dep. Rate	Dep. This yr.	unabsorbed purchase		Capitalization value	Closing WDV
		WDV	100%	upto June	...Sep.	...Dec					...Sep	...Dec		
A	Tangible Assets	814,178.81	-	-	-	-	-	814,178.81	-	-	-	-	-	814,178.81
	Non-Depreciable Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Land	-	-	-	-	-	-	-	-	-	-	-	-	-
	Block- A	-	-	-	-	-	-	-	5%	-	-	-	-	-
2	Office Building with Boundary	-	-	-	-	-	-	-	5%	-	-	-	-	-
3	Block-B	-	-	-	-	-	-	-	25%	-	-	-	-	-
	Furnitures & Fixtures	642,178.41	-	-	-	-	-	642,178.41	-	-	-	-	-	642,178.41
	Office table	642,178.41	-	-	-	-	-	642,178.41	-	-	-	-	-	642,178.41
	Computer table wooden (3)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Wooden Desk Bench (2)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Wooden Chair	-	-	-	-	-	-	-	-	-	-	-	-	-
	Plastic Chair (12)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Chair (Foam)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Revolving Chair	-	-	-	-	-	-	-	-	-	-	-	-	-
	Wooden Rack	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sofaset (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Steel cupborad (2)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Round Meeting Table (1)	-	-	-	-	-	-	-	-	-	-	-	-	-
	White Board	-	-	-	-	-	-	-	-	-	-	-	-	-
	Notice board	-	-	-	-	-	-	-	-	-	-	-	-	-
	Pin Board	-	-	-	-	-	-	-	-	-	-	-	-	-
	Block- C	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
	Block- D	-	-	-	-	-	-	-	15%	-	-	-	-	-
1	Desktop computer	-	-	-	-	-	-	-	-	-	-	-	-	-
	Laptop	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Printer(Cannon)	-	-	-	-	-	-	-	-	-	-	-	-	-
	T.V. Stand	-	-	-	-	-	-	-	-	-	-	-	-	-
	T.V. (14" inch)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grand total	814,178.81	-	-	-	-	-	814,178.81	-	-	-	-	-	814,178.81

Registered Auditor

[Signature]
Registered Auditor

Executive Director

[Signature]
Chairperson



Bageshwori Asal Shasan Club (BAS)

Nepalgunj , Banke
Fiscal Year 2077/78

TDS Details

S.no	Head	Rate	Balance
1	Salary	1%	3,500.00
2	Audit Fee	1.5%	375.00
3	Hall Rent	10%	22,440.00
Total			26,315.00

Sc.3

38,22

Provision & Liabilities :

S.No.	Particular	Amount
1	Audit Fee Payable (FY2077.78)	25,000.00
2	Others	-
		25,000.00

R. Haula
Chairperson

Acce 1111
Executive Director

R. D. B. D. E
Treasurer

Registered Auditor

