

# **EQUALITY DEVELOPMENT CENTER (EDC)**

**Silgadhi, Doti - Nepal**

## **Statutory Audit Report**

**FY 2079-80 (2022-23)  
Ashad End, 2080**



Auditor

P. Saud & Associstes , Chartered Accountants  
CA Purna Saud  
ICAN Mem No 1835, COP No: 1280

# ***EQUALITY DEVELOPMENT CENTRE (EDC) Nepal***

## ***STATUTORY AUDIT***

***FY 2079-80***

### **Table of Content**

1. Independent Auditor Report
2. Audited Financials (Statement of Financial Position, Income Expenditure report, Receipts & Payment Account, FAS, & Schedules)
3. Notes to Account & Significant Accounting Policies
4. Management Response Letter
5. Audit Representation Letter
6. Management Representation Letter



Auditor:

CA Purna Saud  
P. SAUD & ASSOCIATES



## Independent Auditor's Report

To  
Shareholders/ Members of  
Equality Development Centre (EDC) - Nepal  
Dhangadi, Kailali, Nepal

### *Opinion*

We have audited the accompanying consolidated financial statements of **Equality Development Centre (EDC) - Nepal**, which comprise the consolidated statement of financial position as of Aashad 31, 2080(July 16, 2023), Statement of Income & Expenditure and Receipt & Payment Statement for the period from 1st Shrawan 2079 to 31<sup>st</sup> Ashad 2080 (collectively, the financial statements) and a summary of Significant Accounting Policies and Notes to Accounts.

In our opinion, the accompanying financial statements present true & fairly, in all material respects, the financial position of **EDC Nepal** as of Aashad 31, 2080 (July 16, 2023), and its statement of Income & Expenditure and Receipt & Payment statement for the year ended.

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the Nepal i.e., Nepal Standard on Auditing (NSA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of EDC Nepal and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. Also, we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of Nepal (ICAN) together with the independence requirements that are relevant to our audit of Financial Statements under the provisions of the Act and Rules made thereto.

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

### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting principles (GAAPs) & Nepal Accounting Standards. This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selection and application of appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about EDC Nepal's ability to continue as a going concern, disclosing such matters that affect the 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.



### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAPs & NSA will always detect a material misstatement when it exists. 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.

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with *Nepal Standards on Auditing (NSA)*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements. 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 EDC's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude on the appropriateness of the management's 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. 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 are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



### **Other Reporting on Other Legal and Regulatory Requirements**

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

1. We have obtained all the necessary information & explanations, which to the best of our knowledge and belief are required for the purpose of audit.
2. In accordance with *Nepal Auditing Standards*, we have also issued our report dated Ashad 31 2080, on our consideration of EDC Nepal's internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of EDC Nepal's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Nepal Auditing Standards* in considering EDC NEPAL's internal control over financial reporting and compliance.
3. In our opinion, proper books of account have been maintained 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 account.
4. In our opinion, the Balance Sheet, Income & Expenditure Statement, Receipt & Payment Statement and Fund Accountability statement have been prepared in compliance with the Nepal Accounting standards and are in agreement with the books of account of the Organization.
5. 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 of account 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. Purna Saud  
Proprietor  
For P. Saud & Associates,  
Chartered Accountants

Date: Bhadra 31, 2080(17<sup>th</sup> Sept, 2023)  
Place: Doti, Nepal

**UDIN No: 230917CA018355vH2I**

# Equality Development Center (EDC) Nepal

Silgadhi, Doti, Nepal

## Statement of Financial Position

As at 31st Ashad, 2080 (16th July, 2023)

SN	Particulars	Sch	Current Year	Previous Year
<b>A</b>	<b>SOURCES OF FUND</b>			
I	Reserve & Surplus	1	(493,249.27)	469,328.04
II	Account Payable	4	15,507,825.07	17,869,807.57
III	Capital Fund		95,380.30	95,380.30
IV	Asset Capitalization Fund	2	4,334,569.18	3,719,149.99
V	Labour Contribution Fund			
<i>Total Source of Funds</i>			<b>19,444,525.28</b>	<b>22,153,665.90</b>
<b>B</b>	<b>APPLICATION OF FUNDS</b>			
I	Fixed Assets	5	4,334,569.18	3,719,149.99
II	Advances & Receivables	4	1,538,010.71	2,098,110.82
III	Cash and Bank Balance	4	13,571,945.39	16,336,405.09
<i>Total Application of Funds</i>			<b>19,444,525.28</b>	<b>22,153,665.90</b>

Significant Accounting Policies & Notes to Accounts

10

*Schedules referred to above and notes attached there to form an integral part of Statement of Financial Position*

As per our report of even date

For P. Saud & Associates

Krishna Sundar Shrestha  
Finance & Procurement  
Officer

Jaya Bahadur Shahi  
Treasurer



Adhiraj BC  
President



CA Purna Saud  
Chartered Accountants  
P. SAUD & Associates

Date : 17th September, 2023  
Place : Silgadhi, Doti

# Equality Development Center (EDC) Nepal

Silgadhi, Doti, Nepal

## Income & Expenditure Statement For the Period ended on 31st Ashad, 2080

Sch	Particulars	Sch	Current Year	Previous Year
I	<b>Income</b>	6	54,984,527.96	50,379,102.06
II	<b>Inter Fund Transfer</b>		-	-
			<b>(III) Total Income</b>	<b>54,984,527.96</b>
				<b>50,379,102.06</b>
IV	<b>Administrative Cost</b>	5	-	-
	Administrative Expenses		-	-
	Depreciation		-	-
	Other Expenses		-	-
			<b>(V) Total Administrative Cost</b>	<b>-</b>
VI	<b>Program Cost</b>			
	Program Expenses	8	38,524,387.77	37,674,460.35
	Human Resource Expenses	9	9,759,356.00	11,197,258.00
	Administrative Expenses	7	7,174,361.34	2,679,742.03
	Inter Fund Transfer		489,000.16	-
			<b>(VI) Total Program Cost</b>	<b>55,947,105.27</b>
				<b>51,551,460.38</b>
			<b>(VII) Total Expenditure</b>	<b>55,947,105.27</b>
				<b>51,551,460.38</b>
V	<b>Surplus (Deficit) for the year transferred to Restricted Fund</b>	(III - VII)	<b>(962,577.31)</b>	<b>(1,172,358.32)</b>

*Schedules referred to above and notes attached there to form an integral part of Income & Expenditure Statement*

As per our report of even date

For P. Saud & Associates

  
Krishna Sundar Shrestha  
Finance & Procurement  
Officer



Date : 17th September, 2023  
Place : Silgadhi, Doti

## Equality Development Center (EDC) Nepal

Sigadhi, Doti, Nepal

Receipt & Payment Statement For the Period Ended on 31st Ashad, 2080

Sch	Particulars	Sch	Doli Earthquake Response	PARIWARTAN SACARIPAHUC (FUDCA)	GIFT (DCA)	Act Alliance	LRP (AAN)	MNT (AAN)	DTV (AAN)	ERP (AAN)	EABL (AAN)	VSP	LACC (UN-WOMEN)	IF	Total	
<b>I Receipt</b>																
	Opening Bank Balance	3	-	4,113,288.96	1,373,309.05	3,440,464.03	3,007.10	1,217,360.73	2,397,736.80	3,000.00	489,000.16	3,234,418.23	-	5,099.74	59,720.29	16,336,405.09
	Advance & Receivable of previous year	3	-	1,328,150.00	45,000.00	-	8,217.90	265,400.00	79,550.00	-	-	158,033.77	-	213,759.15	-	2,098,110.82
	Payable during the year	4	751,214.00	-	2,814,720.47	4,678,514.97	-	2,253,689.73	2,266,051.00	-	-	1,870,117.00	438,919.16	5,099.74	429,499.00	15,507,825.07
	Receipt during the year	6	711,872.00	14,137,689.02	3,150,500.87	3,451,131.03	-	12,166,065.00	7,861,527.00	-	-	7,092,482.00	374,081.00	-	6,039,180.04	54,984,527.96
	<b>(II) Total Receipt</b>		1,463,086.00	<b>19,579,127.98</b>	<b>7,833,530.39</b>	<b>11,570,110.03</b>	<b>11,225.00</b>	<b>15,902,515.46</b>	<b>12,604,864.80</b>	<b>3,000.00</b>	<b>489,000.16</b>	<b>12,355,051.00</b>	<b>813,000.16</b>	<b>223,958.63</b>	<b>6,528,399.33</b>	<b>88,926,868.94</b>
<b>III Payment</b>																
	Program Expenses	8	339,097.00	9,395,893.80	1,747,766.79	3,451,131.03	-	9,682,985.00	6,672,677.00	-	-	5,599,736.00	374,081.00	213,759.15	1,047,261.00	38,524,387.77
	Human Resource Expenses	9	329,387.00	3,376,406.00	1,192,038.00	-	-	2,066,572.00	955,460.00	-	-	1,359,783.00	-	-	479,710.00	9,759,356.00
	Administrative Expenses	7	43,388.00	1,365,389.22	210,696.08	-	-	416,508.00	233,390.00	-	-	132,963.00	-	-	4,766,927.30	7,174,361.34
	Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	489,000.16
	Assets Purchased during the year	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Advances paid during the year	4	-	-	36,000.00	-	-	-	-	-	-	-	-	-	-	-
	Liability of previous year	3	-	5,441,438.96	1,418,309.05	3,440,464.03	11,225.00	589,065.00	384,927.20	-	-	408,298.77	113,720.00	-	5,999.74	1,538,010.71
	<b>(II) Total Payment</b>		711,872.00	<b>19,579,127.98</b>	<b>4,604,809.92</b>	<b>6,891,595.06</b>	<b>11,225.00</b>	<b>14,237,990.73</b>	<b>10,723,741.00</b>	<b>-</b>	<b>489,000.16</b>	<b>10,893,232.77</b>	<b>487,801.00</b>	<b>218,858.89</b>	<b>6,505,769.04</b>	<b>75,354,923.55</b>
	<b>V Closing Bank and Cash Balance (I - IV)</b>		<b>751,214.00</b>	<b>-</b>	<b>2,778,720.47</b>	<b>4,678,514.97</b>	<b>-</b>	<b>1,664,624.73</b>	<b>1,881,123.80</b>	<b>3,000.00</b>	<b>-</b>	<b>1,461,818.23</b>	<b>325,199.16</b>	<b>5,099.74</b>	<b>22,630.29</b>	<b>13,571,945.39</b>

Schedule referred to above and notes attached there to form an integral part of Receipt & Payment Statement

As per our report of even date



CA Purna Saud  
Chartered Accountants  
P.SAUD & Associates



Jaya Bahadur Shahi  
Treasurer

Krishna Sundar Shrestha  
Finance & Procurement  
Officer

Date : 17th September, 2023

# Equality Development Center (EDC) Nepal

Silgadhi, Doti, Nepal

*Schedules Forming Integral Part of the Statement of Financial Position as at 31st Ashad, 2080*

## **Schedule 1: Reserve & Surplus**

Sr. No	Particulars	Current Year	Previous Year
1	Balance brought forward from previous year	469,328.04	1,641,686.36
2	Add: Excess/(Deficit) of Income & Expenditure A/c	(962,577.31)	(1,172,358.32)
	<b>Total</b>	<b>(493,249.27)</b>	<b>469,328.04</b>

## **Schedule 2: Asset Capitalization Fund**

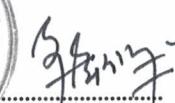
Sr. No	Particulars	Current Year	Previous Year
	Opening Balance	3,719,149.99	3,442,824.99
1	Addition during the year	1,272,072.50	842,200.00
2	Sold during the year	-	-
3	Depreciation Charged	656,653.31	565,875.00
	<b>Total</b>	<b>4,334,569.18</b>	<b>3,719,149.99</b>

For P. Saud & Associates

  
Krishna Sundar Shrestha  
Finance & Procurement  
Officer

  
Jaya Bahadur Shahi  
Treasurer



  
Adhiraj BC  
President



CA Purna Saud  
Chartered Accountants  
P. SAUD & Associates

Place : Silgadhi, Doti

## Equality Development Center (EDC) Nepal

Srigadhi, Doti, Nepal

Fund Accountability Statement

For the period 1st Shrawan 2079 to 31st Ashad 2080

Particulars	Sch	Doti Earthquake Response	PARIWARTAN (EU/IDCA)	SACAR/PAHUC H (DCA)	GIFT (DCA)	Act Alliance	LRP (AAN)	MNT (AAN)	DTV (AAN)	ERP (AAN)	EABL (AAN)	VSP	LACC (UN-WOMEN)	IF	Total	
<b>Sources of Fund</b>																
Opening Fund Balance	2		4,113,288.96	1,373,309.05	3,440,464.03	3,007.10	1,217,360.73	2,397,736.80	3,000.00	489,000.16	3,234,418.23	-	5,099.74	59,720.29	16,336,405.09	
Cash & Bank			1,328,150.00	45,000.00	-	8,217.90	265,400.00	79,550.00	-	158,033.77	213,759.15	-	-	-	2,098,110.82	
Advances & Receivables																
Fixed Assets																
Payables																
<b>Opening Fund Balance</b>			<b>(5,441,438.96)</b>	<b>(1,418,309.05)</b>	<b>(3,440,464.03)</b>	<b>(11,225.00)</b>	<b>(1,482,760.73)</b>	<b>(2,477,286.80)</b>	<b>-</b>	<b>3,000.00</b>	<b>489,000.16</b>	<b>-</b>	<b>-</b>	<b>(205,871.00)</b>	<b>(17,869,807.57)</b>	
<b>Total Opening Fund Balance (A)</b>															<b>564,708.34</b>	
<b>Fund Received</b>																
Grant Income		711,872.00	14,137,689.02	3,150,500.87	3,451,131.03	-	12,166,065.00	7,861,527.00	-	7,092,482.00	374,081.00	-	-	1,304,923.00	50,250,270.92	
Overhead Income	5														17,356.00	
Interest Income															17,356.00	
Inter Project Transfer																
Other Income																
Local Income																
Inter Project Transfer																
Fixed Assets Donated																
<b>Total Fund Received (B)</b>		<b>711,872.00</b>	<b>14,137,689.02</b>	<b>3,150,500.87</b>	<b>3,451,131.03</b>	<b>-</b>	<b>12,166,065.00</b>	<b>7,861,527.00</b>	<b>-</b>	<b>7,092,482.00</b>	<b>374,081.00</b>	<b>-</b>	<b>6,039,180.04</b>	<b>54,984,527.96</b>		
<b>Total Fund Available: C=(A+B)</b>		<b>711,872.00</b>	<b>14,137,689.02</b>	<b>3,150,500.87</b>	<b>3,451,131.03</b>	<b>-</b>	<b>12,166,065.00</b>	<b>7,861,527.00</b>	<b>3,000.00</b>	<b>489,000.16</b>	<b>7,092,482.00</b>	<b>374,081.00</b>	<b>218,858.89</b>	<b>5,893,029.33</b>	<b>55,549,236.50</b>	
<b>Application of Fund</b>																
Program Expenses	9	339,097.00	9,395,893.80	1,747,766.79	3,451,131.03	-	9,682,985.00	6,672,677.00	-	5,599,736.00	374,081.00	213,759.15	1,047,261.00	38,524,387.77		
Human Resource Expenses	10	329,387.00	3,376,406.00	1,192,038.00	-	-	2,066,572.00	955,460.00	-	1,359,783.00	-	-	479,710.00	9,759,356.00		
Administrative Expenses	7	43,388.00	1,365,389.22	210,696.08	-	-	416,508.00	233,390.00	-	132,963.00	-	-	4,766,927.30	7,174,361.34		
Depreciation																
Payables transferred from Projects	4															
Inter Project Transfer																
Fixed Assets Purchased during the year																
<b>Total Application of Fund (D)</b>		<b>711,872.00</b>	<b>14,137,689.02</b>	<b>3,150,500.87</b>	<b>3,451,131.03</b>	<b>-</b>	<b>12,166,065.00</b>	<b>7,861,527.00</b>	<b>-</b>	<b>489,000.16</b>	<b>7,092,482.00</b>	<b>374,081.00</b>	<b>218,858.89</b>	<b>6,293,898.30</b>	<b>55,947,105.27</b>	
<b>Closing Fund Balance (C-D)</b>																
Bank and Csh		751,214.00	-	2,778,720.47	4,678,514.97	-	1,664,624.73	1,881,123.80	3,000.00	-	1,461,818.23	325,199.16	5,099.74	22,630.29	13,571,945.39	
Advances & Receivables					36,000.00	-	589,065.00	384,927.20	-	-	408,298.77	113,720.00	-	5,999.74	1,538,010.71	
Fixed Assets																
Payables		(751,214.00)	-	(2,814,720.47)	(4,678,514.97)	-	(2,253,689.73)	(2,266,051.00)	-	3,000.00	-	(1,870,117.00)	(438,919.16)	(5,099.74)	(429,499.00)	(15,507,825.07)
<b>Total</b>																
															(400,868.97)	
															(397,868.97)	

For P. Saud & Associates



Jaya Bahadur Shahi  
President

Krishna Sundareshwar  
Finance & Procurement Officer

Date: 17th Sept, 2023  
Place : Silgadhi, Doti



Schedule 4: Closing Fund Balance										Silgadhi, Doti, Nepal				
S.N	Particulars	Doti Earthquake Response	SACAR/PAHUCH (DCA)	GIFT (DCA)	Act Alliance	LRP (AAN)	MINT (AAN)	DIV (AAN)	ERP (AAN)	EABL (AAN)	VSP	LACC (UN-WOMEN)	IF	Total
A	Cash & Bank Balance	751,214.00	2,778,720.47	4,678,514.97	-	1,664,624.73	1,881,123.80	3,000.00	-	1,461,818.23	325,199.16	5,099.74	22,630.29	13,571,945.39
	NMB Bank Limited	749,164.00	2,768,720.47	4,678,514.97	-	1,656,124.73	1,878,738.80	3,000.00	-	1,452,818.23	315,214.16	5,099.74	22,630.29	13,574,925.65
	Ratriva Banjya Bank Limited	2,050.00	10,000.00	-	-	8,500.00	2,385.00	-	-	9,000.00	9,985.00	-	-	41,920.00
B	Advance & Receivables	-	36,000.00	-	-	589,065.00	384,927.20	-	-	408,298.77	113,720.00	-	5,999.74	1,538,010.71
	Advances	-	36,000.00	-	-	126,020.00	269,072.20	-	-	84,600.00	46,970.00	-	-	562,662.20
	Advance to staff	-	-	-	-	-	-	-	-	-	-	-	-	-
	Receivables	-	-	-	-	463,045.00	115,835.00	-	-	323,698.77	66,750.00	-	5,999.74	975,348.51
C	Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
D	Payables	(751,214.00)	(2,814,720.47)	(4,678,514.97)	-	(2,253,689.73)	(2,266,051.00)	-	-	(1,870,117.00)	(438,919.16)	(5,099.74)	(429,499.00)	(15,597,825.07)
	Audit Fee Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
	TDS Payable - Audit Fee	43,686.00	-	-	-	-	-	-	-	-	-	-	-	43,686.00
	PF Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
	TDS Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Payable	-	-	-	-	-	-	-	-	-	-	-	-	-
	Payable to IF	-	-	-	-	-	-	-	-	-	-	-	-	-
	Payable to Donor	707,528.00	2,814,720.47	4,678,514.97	-	2,253,689.73	2,266,051.00	-	-	1,870,117.00	438,919.16	5,099.74	-	15,029,540.33
	Total	-	-	-	-	-	-	-	-	3,000.00	-	-	-	(400,868.97)
														(397,868.97)

For P. Saud & Associates



Adhiraj BC

President



Jaya Bahadur Shahi

Krishna Sundar Shrestha  
Finance & Procurement Officer

Place : Silgadhi, Doti

## Equality Development Center (EDC) Nepal

Sligadhi, Doti, Nepal

### Schedule 5: Fixed Assets

S. N.	Particulars	Rate	Value at the beginning	Opening WDV			Deduction during the year	Value at the end of the year	Depreciation for the Year	Net Block as on 32.03.2079
				Upto Poush	Upto Chaitra	Upto Ashad				
<b>1</b>	<b>Tangible Assets</b>									
1	Pool "Ka"	5%	842,200.00	-	-	-		842,200.00	-	842,200.00
	Land	0%	1,140,166.29	-	-	-		1,140,166.29	57,008.31	1,083,157.98
	Building	5%								
2	Pool "Kha"	25%	40,987.47	7,000.00	28,500.00	20,000.00		96,487.47	18,414.00	78,073.47
	Furniture & Fixtures		284,127.67	164,730.00	312,570.00	178,472.50		939,900.17	179,182.00	760,718.17
	Camera & Fax Machine		12,606.81	-	-	-		12,606.81	3,152.00	9,454.81
	Inverter & UPS		54,686.03	-	2,500.00	-		57,186.03	14,088.00	43,098.03
	Other Office Equipments		-	-	-	-		-	-	-
3	Pool "Ga"	20%	156,637.72	-	289,900.00	268,400.00		714,937.72	87,874.00	627,063.72
	Motor Vehicle									
4	Pool "Gha"	15%	2,531,411.99	171,730.00	633,470.00	466,872.50		3,803,484.49	359,718.31	3,443,766.18
	Camera									
	<b>Sub - Total</b>									
5	<b>Donor Funded</b>	25%	1,187,738.00	-	-	-		1,187,738.00	296,935.00	890,803.00
	BF Fixed Assets		1,187,738.00	-	-	-		1,187,738.00	296,935.00	890,803.00
	<b>Sub - Total</b>									
	<b>Total</b>		3,719,149.99	171,730.00	633,470.00	466,872.50		4,991,222.49	656,653.31	4,334,569.18
	<b>Previous year</b>		3,442,824.99	-	842,200.00	-		4,285,024.99	565,875.00	3,719,149.99

\*Itemwise Detail of Fixed asset is forming part of Notes to Accounts



For P. SAUD & ASSOCIATES

Chartered Accountants

P. SAUD & Associates



Jaya Bahadur Shahi  
Treasurer

Krishna Sundar Shrestha  
Finance & Procurement  
Officer

Date : 17th Sept, 2023  
Place : Sligadhi, Doti

**Equality Development Center (EDC) Nepal**  
**Silgadhi, Doti, Nepal**

**Schedule 6: Income**

Particulars	PARIWARTAN (EU/DCA)	SACARPAH UCH (DCA)	GIFT (DCA)	Act Alliance	LRP (AAN)	MNT (AAN)	DTV (AAN)	ERP (AAN)	EABL (AAN)	VSP	Doti Earthquake Response	LACC (UN- WOMEN)	IF	Total
Grant Income	14,137,689.02	3,150,500.87	3,451,131.03	-	12,166,065.00	7,861,527.00	-	-	7,092,482.00	327,000.00	711,872.00	-	1,304,923.00	50,203,189.92
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from IF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overhead Received	-	-	-	-	-	-	-	-	-	-	-	-	17,356.00	17,356.00
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	4,713,901.04	4,713,901.04
Interproject Transfer	-	-	-	-	-	-	-	-	-	47,081.00	-	-	3,000.00	50,081.00
<b>Total</b>	<b>14,137,689.02</b>	<b>3,150,500.87</b>	<b>3,451,131.03</b>	<b>-</b>	<b>12,166,065.00</b>	<b>7,861,527.00</b>	<b>-</b>	<b>7,092,482.00</b>	<b>374,081.00</b>	<b>711,872.00</b>	<b>-</b>	<b>6,039,180.04</b>	<b>54,984,527.96</b>	
<b>Previous year</b>	<b>12,201,061.25</b>	<b>7,484,709.50</b>	<b>3,178,444.74</b>	<b>7,321,539.66</b>	<b>6,487,384.00</b>	<b>4,996,087.20</b>	<b>985,548.00</b>	<b>1,750,116.16</b>	<b>2,954,708.00</b>	<b>-</b>	<b>1,740,451.00</b>	<b>1,279,052.55</b>	<b>50,379,102.06</b>	

For P. SAUD & Associates



CA Purna Sand  
Chartered Accountants  
P. SAUD & Associates



Jaya Bahadur Shahi  
Adhiraj BC  
President



Krishna Sundar Shrestha  
Finance & Procurement Officer

Place : Silgadhi, Doti

**Equality Development Center (EDC) Nepal**  
**Silgadhi, Doti, Nepal**

Schedule 7: Administrative Expenses

S.N.	Particulars	Doti Earthquake Response	Program cost								TOTAL
			PARIWARTAN (EU/DCA)	SACAR/PAHU CH (DCA)	GIFT (DCA)	Act Alliance	LRP (AAN)	MNT (AAN)	EABL (AAN)	LACC (UN-WOMEN)	
1	Travel/Transportation/Perdiem/Lodge	-	263,350.00	57,500.00	-	-	211,850.00	-	-	-	32,190.00
2	Office Furniture and Equipment	-	881,325.81	-	-	-	-	-	-	-	5,099.74
3	Office Management/Overhead Cost	-	34,987.63	-	-	-	-	-	-	-	34,987.63
4	Vehicle Purchase	4,500.00	-	-	-	-	-	-	-	-	4,500.00
5	Per diem	150.00	-	17,357.00	-	-	-	-	-	-	17,507.00
6	Local Travel	25,953.00	-	-	-	-	131,673.00	253,390.00	132,963.00	-	523,979.00
7	Office Operating Cost	-	70,603.00	-	-	-	-	-	-	-	417,103.00
8	Office Rent	-	-	7,100.00	-	-	-	-	-	-	7,100.00
9	Hospitality	-	-	-	-	-	-	-	-	-	-
11	Board Meeting Expenses	-	-	-	-	-	-	-	-	-	-
12	Travel & Per Diem	-	-	-	-	-	-	-	-	-	-
13	Fuel for Generator	-	-	22,560.00	-	-	72,985.00	-	-	-	-
14	Communication and Internet	-	-	-	-	-	-	-	-	-	40,010.00
15	Institutional Development Support	-	-	-	-	-	-	-	-	-	72,985.00
16	Bank Charge	-	-	60.00	-	-	-	-	-	-	104.00
17	Office Repairs & Maintenance	-	-	27,155.00	-	-	-	-	-	-	27,155.00
18	Organization Renewal Cost	-	-	-	-	-	-	-	-	-	13,600.00
19	Office Building	-	-	15,000.00	-	-	-	-	-	-	4,210,319.30
18	Audit Cost	-	-	115,122.78	25,956.00	-	-	-	-	-	65,340.00
19	Office Supplies and Utility	12,785.00	-	38,008.08	-	-	-	-	-	-	80,540.00
20	Motorcycle Fuel and Servicing	43,388.00	1,365,389.22	210,696.08	-	416,508.00	233,390.00	132,963.00	5,099.74	4,766,927.30	71,174,361.34
	<b>Total</b>	-	234,565.00	325,562.00	-	452,421.66	197,576.00	230,520.00	241,326.00	132,989.00	864,782.37
	<b>Previous Year</b>	-	-	-	-	-	-	-	-	-	2,679,742.03

For P. Saud & Associates



CA Purna SARKAR  
Chartered Accountants  
P. SAUD & Associates



Jaya Bahadur Shahi

Krishna Sundar Shrestha  
Finance & Procurement Officer  
Place : Silgadhi, Doti

Adhiraj BC  
President

Equality Development Center (EDC) Nepal											
Sligadhi, Doti, Nepal											
Schedule 8: Program Expenses		LACC (UN-WOMEN)									
SN	Particulars	Doti Earthquake Response	PARIWARTAN (EU/IDCA)	SACAR/PAHUCH (EU/IDCA)	GIFT (IDCA)	Act Alliance	LRP (AAN)	MINT (AAN)	DTV (AAN)	ERP (AAN)	EABL (AAN)
VSP	IIF	TOTAL									
1	Publications	-	45,600.00	-	76,746.00	-	-	-	-	-	-
2	Monitoring and Evaluation	-	226,849.50	45,137.00	-	-	-	173,456.00	-	-	-
3	Staff Capacity Building Activity	-	-	807,960.00	-	-	-	-	-	-	-
4	Outcome 1: Enhanced knowledge and awareness on climate change	-	-	-	-	-	-	-	-	-	-
5	Outcome 2: Improved access to resources and information-including women entrepreneurship	-	-	314,362.00	-	-	-	-	-	-	-
6	Outcome 3: Improved Digital Literacy among women and Dalits	-	-	76,755.25	-	-	-	-	-	-	-
7	Outcome 4: Promoted Advocacy efforts to end caste and gender discrimination and violence	-	-	135,810.00	-	-	-	-	-	-	-
8	Outcome 5: Enhanced political leadership among women and Dalits	-	-	285,132.50	-	-	-	-	-	-	-
9	Project Management/Support cost	-	-	67,610.04	-	-	-	-	-	-	-
10	Visibilities	-	-	15,000.00	34,500.00	-	-	-	-	-	-
11	Cash and Kind Support to Beneficiaries Meeting, Training and Orientation	-	-	3,226,323.03	113,562.00	-	-	-	-	-	-
12	Program Cost	339,097.00	8,711,444.30	-	9,682,985.00	6,490,221.00	-	-	5,219,480.00	374,081.00	1,047,261.00
Total	Previous Year	339,097.00	9,396,893.80	1,747,766.79	3,451,131.03	-	9,682,985.00	6,672,677.00	-	5,599,736.00	374,081.00
		-	6,834,862.25	4,856,227.50	3,178,444.74	6,441,699.00	4,990,254.00	5,769,742.00	868,265.00	1,261,116.00	1,934,040.00
		-	-	-	-	-	-	-	-	-	1,440,184.86
		-	-	-	-	-	-	-	-	-	91,625.00
		-	-	-	-	-	-	-	-	-	37,674,460.35

For P. Saud & Associates



CA Purna Saund  
Chartered Accountants



Adhikai BC

President

Jaya Bahadur Shahi  
Krishna Sundar Shrestha  
Finance & Procurement Officer

Date : 17th Sept, 2023

## Equality Development Center (EDC) Nepal

Siligadhi, Doti, Nepal

Schedule 9: Human Resource Expenses

S.N	Particulars	Doti Earthquake Response	PARIWARTAN (EU/DCA)	SACAR/PAHUCH (DCA)	Act Alliance	LRP (AAN)	MNT (AAN)	DTV (AAN)	EABL (AAN)	LACC (UN-WOMEN)	IF	Total
1	Salary & Wages	329,387.00	3,376,406.00	853,500.00	-	2,066,572.00	955,460.00	-	1,359,783.00	-	479,710.00	9,420,818.00
	<b>Friend Benefits &amp; Allowance</b>	-	-	-	-	-	-	-	-	-	-	-
2	Friend Benefits	-	-	-	-	-	-	-	-	-	-	-
3	Provident Fund - Staff	-	-	-	-	-	-	-	-	-	-	85,350.00
4	Gratuity - Staff	-	-	-	-	-	-	-	-	-	-	78,744.00
5	Festival Allowance	-	-	-	-	-	-	-	-	-	-	144,404.00
6	Insurance (include accident)	-	-	-	-	-	-	-	-	-	-	30,040.00
	<b>Total</b>	<b>329,387.00</b>	<b>3,376,406.00</b>	<b>1,192,038.00</b>	<b>-</b>	<b>2,066,572.00</b>	<b>955,460.00</b>	<b>-</b>	<b>1,359,783.00</b>	<b>-</b>	<b>479,710.00</b>	<b>9,759,356.00</b>
	<b>Previous Year</b>	<b>-</b>	<b>5,131,634.00</b>	<b>2,300,920.00</b>	<b>427,419.00</b>	<b>1,293,554.00</b>	<b>422,710.00</b>	<b>160,419.00</b>	<b>779,342.00</b>	<b>392,000.00</b>	<b>289,260.00</b>	<b>11,197,258.00</b>

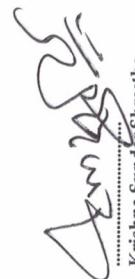
For P. Saud & Associates



.....  
CA Purna Saud  
Chartered Accountants  
P. SAUD & Associates



.....  
Jaya Bahadur Shahi  
Treasurer



.....  
Krishna Sundar Shrestha  
Finance & Procurement  
Officer

Date : 17th Sept, 2023  
Place : Siligadhi, Doti

# **EQUALITY DEVELOPMENT CENTRE (EDC)**

## **Silgadhi - Doti, Nepal**

### **Schedule 10 : Significant Accounting Policies and Notes to Accounts For the year Ended 31st Ashadh 2080(16th July 2023)**

#### **1. Background of the organization**

Equality Development Centre (EDC), Dot - Nepal is a Non Govermental and Non-profit making Organization registered on 2053/12/27 under District Administration Office vide Regt no 70. It is registered under Inland Revenue Department and it's PAN no is 301506902. It is affiliated by Social Welfare Council (SWC) as on 2056.05.23. Currently it is rendering service from Silgadhi Doti Nepal and its main objective is to ascertain an equitable society by providing equal opportunity and access to the resources and services to the excluded dalits , women , men. The goal of EDC is to ascertain an equitable society by providing equal opportunity and access to the resources and services to the excluded Dalits, women, men in far western region especially in Doti. It is working in Doti Districts in different projects and program partnership with INGOs like Dan Church Aid(DCA), Action Aid Nepal(AAN), UN-Women etc.

#### **2. Convention**

The financial statements have been prepared in accordance with generally accepted accounting principles including applicable accounting standards(NAS for NPOs) in Nepal issued by the Institute of Chartered Accountants of Nepal, wherever possible.

#### **3. Basis of Preparation**

The financial statements have been prepared in accordance with formats prescribed by the concern authority, where said formats do not address a particular issue; Nepal Accounting Standard has been applied. The financial statements have been prepared on the basis of accounting information and explanations provided by the management during the course of our audit.

#### **4. Basis of Accounting**

The financial transactions are accounted on modified cash basis where funds received from donor are accounted on cash basis whereas expenditure incurred is accounted on accrual basis.

#### **5. Use of Estimates**

The Preparation of the financial statements in conformity with Generally Accepted Accounting Principles (GAAP) and Nepal Accounting Standards (NAS) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of Financial Position. Actual amount could differ from these estimate. Any differences from estimates are recorded in the period in which they are identified.

#### **6. Capitalization Policy**

Non - Expendable Fixed Assets acquired from funds received from different donors are charged to expenditure at the time of acquisition. The amount of such assets purchased has been later transferred to Asset Capitalization Fund with corresponding debit to fixed assets. EDC Nepal is following the policy of capitalizing all direct costs relating to the acquisition and installation of fixed assets procured from own fund.

#### **7. Consolidated Accounts**

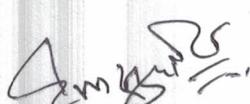
The financial statements, comprising Financial Position, Income and Expenditure Statement and Schedules expressed in Nepal Rupees, are prepared by consolidated separate statements. Individual fund accountability statement represents only results of particular project and program.

#### **8. Interest Income**

There is NIL interet Income of the organization in current year.

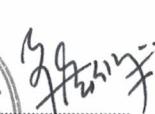
#### **9. Reserve Fund**

As per agreement, management overhead should be charged from project accounts and all the amount has been utilized for management overhead expenses. Any consolidated net profit/loss been transfer to reserve fund. Reserve fund represent the unutilized amount of grant received which either should be returned or to be utilized in next year.

  
Krishna Sundar Shrestha  
Finance & Procurement  
Officer



  
Jaya Bahadur Shrestha  
Treasurer

  
Adhiraj BC  
President



CA Purva Saud  
Chartered Accountants  
P. SAUD & Associates

## **10. Fixed Assets and Depreciation**

- 1 The organization has taken a policy to incorporate expended-off project assets and account them as Fixed Assets.
- 2 Depreciation of Assets other than land is calculated using the diminishing balance method to allocate their values to their estimated useful lives, as per rate described by income Tax Act, 2058.
- 3 Depreciation charged on project - funded assets has been directly adjusted against Asset Capitalization fund. Depreciation on general assets has been shown as expenditure.
- 4 BUILDING Completed but Asset not created : Building of EDC is completed with estimated cost of NPR 4,214,613.34 . However as the Completion certificate is not issued from the local authority, same is not booked as Asset.

## **11. Foreign Currency Transaction**

Transaction in any foreign currencies are converted into Nepalese currencies at the rate which approximate the actual rates at the transaction date and recorded in Books. In current fiscal year all grants are received in Nepalese currency are deposited in the Bank.

## **12. Cash & Cash Equivalents**

EDC Nepal considers and classifies cash in Hand, amount due from Banks and petty cash balance as cash & Cash equivalents. Bank Borrowings that are repayable on demand and form an integral part of the EDC Nepal's cash management are included as a component of cash and cash equivalents for the purpose of statement of Cash Flows

## **13. Income Tax**

EDC Nepal is a non - profit making organization and is accordingly exempt from income tax under section 2(Dha) of Income Tax Act 2058. EDC Nepal has obtained tax exemption certificate from Inland Revenue Office and renewal certificate has been obtained for the financial year 2079/080. Such TEO is subject to the use for the objective attainment of the Organization. During the year, Organization have not obtained or earned any income/Grants that are not related to the objectives of the Organization as stated in the constitution, except bank interest as reflected in the financial statements which has been recognized on net basis (Net of TDS) calculated by concerned banks. Organization has regularly deducted and deposited TDS while making TDS attracting pays like; salaries, Rent, Transportation, contracts etc.

## **14. Accounting for Provisions, Contingent Liabilities and Contingent Assets**

Provision are recognized in terms of Nepal Accounting Standard 12 "Provision, Contingent Liabilities and Contingent Assets" (NAS - 12) issued by the Institute of Chartered Accountants of Nepal, when there is a present legal or statutory obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and where a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities are recognized only where there is a possible obligation arising from past events due to the occurrence or non - occurrence of one or more uncertain future events not wholly within the control of the project or where any present obligation cannot be measured in terms of futures cash flow of ongoing basis and only those having a largely possible outflow of resources are provided for.

Contingent Assets are not recognized in the financial statements.

## **15. Advances & Other Account Receivables**

These are stated at Book Value less impairment loss if any

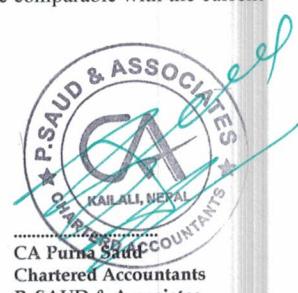
## **16. Payables**

Payables are stated at Book Value

16. Figures of previous year have been grouped and regrouped wherever necessary to make the same comparable with the current year figures.

  
Krishna Sundar Shrestha  
Finance & Procurement  
Officer

Date : 17th Sept, 2023  
Place : Silgadhi, Doti



**Equality Development Centre (EDC) Nepal**  
Siligadhi, Doti

**Physical Audit of Assets Details**  
**FY:2079/2080**

SN	Name of Items	Description of Items	Opening Qty.	Addition Date	Purchase Qty.	Closing Qty.	Donor	Sec	Location	Status	Remarks	Responsibility
<b>Furniture</b>												
1	Cupboard	Steel, 66 Inch, glass, green	1			1	AAN	LRP	Program	Good		Narendra BK
2	Cupboard	Steel, 52 Inch	1			1	ORG	ORG	Program	Good		Bijyan Tailor
3	Revolving Chair	General	1			1	AAN	LRP	Program	Good		Narendra BK
4	Revolving Chair	General	1			1	AAN	LRP	Program	Good		Bijyan Tailor
5	Half Cupboard	Steel, 36 Inch	1			1	AAN	LRP	Program	Good		Jog Parki
6	Half Cupboard	Steel, 36 Inch	1			1	AAN	LRP	Program	Good		Jog Parki
7	Office Table	2/4 Feet	1			1	AAN	LRP	Program	Good		Narendra BK
8	Office Table	2/4 Feet	1			1	AAN	MNT	Program	Good		Rama Bhandari
9	Office Table	2/4 Feet	1			1	AAN	MNT	Program	Good		Jog Parki
10	Revolving Chair	General	1			1	AAN	MNT	Program	Good		Rama Bhandari
11	Half Cupboard	Steel, 36 Inch	1			1	AAN	MNT	Program	Good		Jog Parki
12	Office Table	2/4 Feet	1			1	AAN	EABL	Program	Good		Shankar BK
13	Cupboard	Steel, 66 Inch, glass, green	1			1	AAN	EABL	Program	Good		Shankar BK
14	Revolving Chair	General	1			1	AAN	EABL	Program	Good		Shankar BK
15	Office Table	2/5/4 feet, round, 1 locker, 1 box	1			1	ORG	ORG	Program	Good		Tek Nepali
16	Office Table	2/4 feet, round, 1 box, 1 locker, black	1			1	ORG	ORG	Program	Good		Manesh Tailor
17	Office Table	2/4 feet, round, 1 box, 1 locker	1			1	ORG	ORG	Ex-Board	Good		Adhiraj BC
18	Office Table	2/4 feet, 1 locker, 1 box	1			1	ORG	ORG	Finance	Good		Kristina Sundar
19	Office Table	2/4 feet, 1 locker, 1 box	1			1	ORG	ORG	Hall	Good		Hall
20	Office Table	2/4 feet, 1 locker, 1 box	1			1	ORG	ORG	Hall	Good		Bijyan Tailor
21	Office Table	2/4 feet, 1 locker	1			1	ORG	ORG	Finance	Good		Rebant Bhuil
22	Office Table	2/4 feet, 1 locker, 1 box	1			1	ORG	ORG	Store	Good		Store
23	T Table	General, Orange color	1			1	ORG	ORG	Finance	Good		Handover by AAN
24	Computer Table	Black color	1			1	ORG	ORG	Program	Good		Narendra BK
25	Computer Table	Cream Color	1			1	ORG	ORG	Ex-Board	Good		Adhiraj BC
26	T Table	General	1			1	ORG	ORG	Hall	Good		Hall
27	T Table	General	1			1	ORG	ORG	Hall	Good		Hall
28	T Table	General	1			1	ORG	ORG	Program	Good		Maheesh Tailor
29	Office Chair	General, revolving chair	1			1	ORG	ORG	Program	Good		Maheesh Tailor
30	Office Chair	General, revolving chair	1			1	ORG	ORG	Store	Good		Store
31	Office Chair	General, revolving chair	1			1	ORG	ORG	Hall	Good		Hall
32	Office Chair	Net, Black				10-Jul-23	1	1	Ex-Board	Good		Handover by INLOGOS
33	Revolving chair	General, revolving chair	1			1	ORG	ORG	Program	Good		Adhiraj BC
34	Revolving chair	General, revolving chair small	1			1	ORG	ORG	Finance	Good		Tek Nepali
35	Revolving chair	General, revolving chair Big	1			1	ORG	ORG	Store	Repair		Rebant Bhuil
36	Steel Chair	General				25-Jan-23	1	1	ORG	ORG		Store
37	Steel Chair	General				25-Jan-23	1	1	ORG	ORG		Store
38	Computer Chair	General, Red color				25-Jan-23	1	1	ORG	ORG		Handover by AAN
39	Wooden Chair	Dolphin, Red color	1			1	ORG	ORG	Store	Good		Log Parki
40	Plastic Chair	Dolphin, Red color	1			1	ORG	ORG	Hall	Good		Hall
41	Plastic Chair	Dolphin, Red color	1			1	ORG	ORG	Hall	Good		Hall
42	Plastic Chair	Dolphin, Red color	1			1	ORG	ORG	Hall	Good		Hall
43	Plastic Chair	Dolphin, Red color	1			1	ORG	ORG	Hall	Good		Hall
44	Plastic Chair	Dolphin, Red color	1			1	ORG	ORG	Hall	Good		Hall
45	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
46	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
47	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
48	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
49	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
50	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
51	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
52	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
53	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
54	Plastic Chair	Dolphin, Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall



**Equality Development Centre (EDC) Nepal**  
Silgadhi, Doti

**Physical Audit of Assets Details**  
**FY:2079/2080**

SN	Name of Items	Description of Items	Opening Qty.	Purchase Date	Addition Qty.	Closing Qty.	Donor	Sec	Location	Status	Remarks	Responsibility
55	Plastic Chair	Dolphin Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
56	Plastic Chair	Dolphin,Blue color, flower	1			1	ORG	ORG	Hall	Good		Hall
57	Plastic Chair	Dolphin,Brown color, Chek	1			1	ORG	ORG	Hall	Good		Hall
58	Plastic Chair	Dolphin,Brown color, Chek	1			1	ORG	ORG	Hall	Good		Hall
59	Plastic Chair	Dolphin,Brown color, Chek	1			1	ORG	ORG	Hall	Good		Hall
60	Wooden Stool	General	1			1	ORG	ORG	Store	Good		Store
61	Steel Sofa set	Iron, sky blue	1			1	ORG	ORG	Store	Good		Store
62	Sofa set	Red Color item	1			1	ORG	ORG	Ex-Board	Good		Adhiraj BC
63	Cupboard	Steel, 66 Inch, glass, green	1			1	ORG	ORG	Program	Good		Tek Nepali
64	Cupboard	Steel, 66 Inch, glass, Sky Blue	1			1	ORG	ORG	Program	Good		Manesh Tailor
65	Cupboard	Steel, 66 Inch, outside 2 locker, green	1			1	ORG	ORG	Finance	Good		Krishna Sundar
66	Cupboard	Steel, 66 Inch, outside 2 locker, green	1			1	ORG	ORG	Finance	Good		Krishna Sundar
67	Cupboard	Steel, 66 Inch, cabinet, Glass	1	25-Jan-23	1	1	ORG	ORG	Finance	Good		Rehan Bhui
68	Cupboard	Steel, 66 Inch, cabinet, Glass	1			1	ORG	ORG	Ex-Board	Good		Adhiraj BC
69	Cupboard	Steel, 66 Inch, cabinet, Glass	1			1	ORG	ORG	Finance	Good		Jog Parki
70	Half cupboard	36 Inch, Green color	1			1	ORG	ORG	Finance	Good		Krishna Sundar
71	Half cupboard	36 Inch, Green color	1			1	ORG	ORG	Finance	Good		Krishna Sundar
72	Half cupboard	36 Inch, Green color	1			1	ORG	ORG	Finance	Good		Krishna Sundar
73	Half cupboard	36 Inch, Green color	1			1	ORG	ORG	Finance	Good		Krishna Sundar
74	Steel rack	Store rack stand	1			1	ORG	ORG	Store	Good		Store
75	Steel Cupboard	66 inch	1			1	ORG	ORG	Store	Good		Store
76	Steel Cupboard	66 inch	1			1	ORG	ORG	Store	Good		Store
77	Wooden Rack	5/6 feet, 3 slab	1			1	ORG	ORG	Store	Good		Store
78	Wooden Rack	5/6 feet, 3 slab	1			1	ORG	ORG	Store	Good		Store
79	Wooden Rack	5/6 feet, 3 slab	1			1	ORG	ORG	Store	Good		Store
80	Wooden Rack	4/5 feet, 3 slab	1			1	ORG	ORG	Hall	Good		Office Outside
81	Shoe Rack	general	1			1	ORG	ORG	Store	Good		Store
82	SoftBoard	2/4 feet, Red	1			1	ORG	ORG	Store	Good		Store
83	Soft Board	3/4 Feet, Red	1			1	ORG	ORG	Hall	Good		Hall
84	Soft Board	2/3 Feet, Blue	1			1	ORG	ORG	Ex-Board	Good		Adhiraj BC
85	Soft Board	2/3 feet, red	1			1	ORG	ORG	Hall	Good		Hall
86	Soft Board	3/5 feet, blue	1			1	ORG	ORG	Store	Good		Store
87	Soft Board	2/3 feet, Green	1			1	ORG	ORG	Store	Good		Store
88	Soft/White Board	2/3 feet, Green	1			1	ORG	ORG	Store	Good		Store
89	White Board	2.5/4 feet	1			1	ORG	ORG	Store	Good		Store
90	White Board	2.5/4 feet	1			1	ORG	ORG	Store	Good		Store
91	White Board	3/4 feet	1			1	ORG	ORG	Store	Good		Store
92	White Board	2/3 feet	1			1	ORG	ORG	Store	Good		Store
93	White Board	2/3 feet	1			1	ORG	ORG	Store	Good		Store
94	White Board	2/3.5 feet	1			1	ORG	ORG	Store	Good		Store
95	White Board	3/4 feet	1			1	ORG	ORG	Hall	Good		Hall
96	Stand Fan	Midea, White	1			1	ORG	ORG	Store	Good		Store



**Equality Development Centre (EDC) Nepal**  
Silgadhi, Doti

**Physical Audit of Assets Details**  
**FY:2079/2080**

Sn	Name of Items	Description of Items	Opening Qty.	Purchase Date	Addition Qty.	Closing Qty.	Donor	Sec	Location	Status	Remarks	Responsibility
97	Stand Fan	Black color	1			1	ORG	ORG	Store	Good		Store
98	Stand Fan	Black color	1			1	ORG	ORG	Store	Good		Store
99	Stand Fan	Black color	1			1	ORG	ORG	Store	Good		Store
100	Ceiling Fan	General		28-Jan-23	1	1	ORG	ORG	Store	Good	Handover by AAN	Store
101	Ceiling Fan	General		20-Apr-23	1	1	ORG	ORG	Store	Good		Krishna Sundar
102	Ceiling Fan	General		20-Apr-23	1	1	ORG	ORG	Program	Good		Tek Nepali
103	Ceiling Fan	General		20-Apr-23	1	1	ORG	ORG	Program	Good		Narendra BK
104	Ceiling Fan	General		20-Apr-23	1	1	ORG	ORG	Ex-Board	Good		Adhiraj BC
105	Ceiling Fan	General		20-Apr-23	1	1	ORG	ORG	Program	Good		Mahesh Tailor
106	Drum Stand	Iron	1			1	ORG	ORG	Store	Good		Store
107	Drum Stand	Iron	1			1	ORG	ORG	Store	Good		Store
108	Suggestion Box	Wooden	1			1	ORG	ORG	Office	Good		Office Outside
109	Strecher	General	1			1	ORG	ORG	Store	Good		Store
110	Information Board	3/3 Feet, General, Jaali	1			1	ORG	ORG	Office	Good		Office Outside
<b>Office Equipment</b>												
1	Laptop	Dell Inspiron-14 3000 series, intel core i3, RAM 4 GB, HDD 500 GB, 14 inch screen	1			1	AAN	LRP	Program	Good		Bigan Tailor
2	Printer	Brother DCPL-2540 DW 3 in 1, Black	1			1	AAN	LRP	Program	Good		Narendra BK
3	Laptop	Dell Inspiron 13 3000, 15, 4 GB RAM, 1 TB HDD	1			1	AAN	LRP	Finance	Good		Jog Parki
4	Printer	Canon 2900	1			1	AAN	LRP	Store	Repair		Jog Parki
5	Hard Disk	500 GB, Black	1			1	ORG	ORG	Finance	Good		Jog Parki
6	Camera	Canon	1			1	AAN	LRP	Program	Good		Narendra BK
7	Camera	Canon, powershot SX710 HS wifi, 20.3 MP	1			1	AAN	MNT	Program	Good		Bigan Tailor
8	Laptop	Dell Latitude 3410, intel core i5, 14 inch screen, RAM 8 GB, 128 SSD, HDD 1 TB, 14 inch screen	1			1	AAN	MNT	Program	Good		Narendra BK
9	Laptop	Dell Vostro 14, 3000, intel core i3, RAM 4 GB, HDD 1 TB, 14 inch screen	1			1	AAN	MNT	Program	Good		Rama Bhandari
10	Printer	Brother DCPL-2540 DW 3 in 1, Black	1			1	AAN	MNT	Program	Good		Jog Parki
11	Laptop	Acer Travelmate, intel core i5, RAM 8 GB, HDD 1 TB, 14 inch screen	1			1	AAN	EABL	Program	Good		Shankar BK
12	Laptop	Dell	1			1	AAN	EABL	Program	Good		Narendra Sunar
13	Hard Disk	500 GB, Black	1			1	AAN	EABL	Program	Good		Narendra BK
14	Printer	Brother DCPL-2540 DW 3 in 1, Black	1			1	AAN	EABL	Program	Good		Shankar BK
15	Laptop	Laptop, Asus Vivobook 14x413 EA, SSD 500 GB	1			1	DCA	PAHUCH	Finance	Good		Krishna Sundar
16	Scanner	Scanner, Canon Image Formula DR-F120	1			1	DCA	PAHUCH	Finance	Good		Krishna Sundar
17	Laptop	Dell i5, Black,	1			1	ORG	ORG	Program	Good		Keshav Paniyar
18	Laptop	Dell vostro 3400, 256 GB SSD, i5, 14" screen, black, 1 TB HDD, 8 GB RAM, 7th Gen.	1			1	ORG	ORG	Program	Good		Adhiraj BC
19	Laptop	Dell Inspiron 14, 3437, i5	1			1	ORG	ORG	Store	For Auction		Tek Nepali
20	Laptop	Acer i5,	1			1	ORG	ORG	Store	For Auction		Store Krishna
21	Laptop	MSI 13,	1			1	ORG	ORG	Store	For Auction		Store Krishna
22	Laptop	Dell intel core i7, RAM 8 GB, HDD 1 TB, 14 inch screen	1			1	ORG	ORG	Ex Board	Good		Mahesh Tailor
23	Laptop	Dell Inspiron i7, 5379, 13" screen,touch,8th Gen, 360 rotate, 8 GB RAM, 1 TB HDD	1			1	ORG	ORG	Program	Good		Rebant Bhuil
24	Laptop	Lenovo IP 330, 14" screen, i5 processor, 8th Gen, 4 GB RAM, 1 TB HDD	1			1	ORG	ORG	Program	Good		Krishna Sundar
25	Printer	Canon 4820 d, 3 in 1	1			1	ORG	ORG	Program	Good		Tek Nepali
26	Printer	Canon, 2900	1			1	ORG	ORG	Ex Board	Good		Adhiraj BC
27	Printer	Canon, multiple	1			1	ORG	ORG	Program	Good		Rebant Bhuil
28	Printer	Brother DCPL-2540, 3 in 1, Black	1			1	ORG	ORG	Ex Board	Good		Keshav Paniyar
29	Printer	HP Laser Jet 1320	1			1	ORG	ORG	Program	Good		Adhiraj BC
30	Scanner	500 GB, Black	1			1	ORG	ORG	Store	Handover by AAN		Store
31	Hard Disk	1 TB	1			1	ORG	ORG	Program	Good		Kashav Paniyar
32	Hard Disk	500 GB	1			1	ORG	ORG	Store	Handover by AAN		Adhiraj BC
33	Hard Disk	500 GB	1			1	ORG	ORG	Program	Good		Krishna Sundar
34	Hard Disk	500 GB	1			1	ORG	ORG	Ex Board	Good		Adhiraj BC
35	Camera	Canon	1			1	ORG	ORG	Store	Repair		Store Krishna



**Equality Development Centre (EDC) Nepal**  
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FY:2079/2080

SN	Name of Items	Description of items	Opening Qty.		Addition Qty.		Closing Qty.		Donor	Sec	Location	Status	Remarks	Responsibility
			Purchase Date	Qty.	10-Jul-23	1	1	ORG						
36	Camera	Canon, Powershop SX 510 HS, 12.1 MP		1			1	1	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
37	Camera	Panasonic, DMC-FZ70, 60X Optical Zoom, Full HD, 20-1200			25-Jan-23	1	1	ORG	ORG	ORG	Program	Good	Handover by DCA	Bigyan Tailor
38	Camera	Dell 24 Inch		1			1	1	ORG	ORG	Store	Good	Handover by AAN	Store Krishna
39	LCD Monitor	1.5 KVA, Sulakam			10-Jul-23	1	1	ORG	ORG	ORG	Finance	Good	Handover by AAN	Krishna Sundar
40	Inverter	S power inverter, 150 AH Asian			25-Jan-23	1	1	ORG	ORG	ORG	Hall	Good	Handover by DCA	Hall
41	Inverter with Battery	150 Ah, Tudior			10-Jul-23	2	2	ORG	ORG	ORG	Finance	Good	Handover by AAN	Jog Parki
42	Inverter Battery	EPSON-EB-S05		1			1	1	ORG	ORG	Hall	Good	Handover by DCA	Hall
43	Projector	EPSON-EB-S05			10-Jul-23	1	1	ORG	ORG	ORG	Store	Repair	Handover by DCA	Store
44	Projector	Small			25-Jan-23	1	1	ORG	ORG	ORG	Ex Board	Good	Handover by DCA	Adhikraj BC
45	Water Dispenser	Big					1	ORG	ORG	ORG	Hall	Good	Handover by DCA	Hall
46	Water Dispenser	SANSUI-1600 W		1			1	ORG	ORG	ORG	Store	Good	Handover by DCA	Store
47	Vaccum Clener	Sony, LCD-PX 240, 4 GB			10-Jul-23	1	1	ORG	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
48	Audio Recorder	Thermos	2 ltr	1			1	1	ORG	ORG	Store	Repair	Handover by DCA	Store Krishna
1	Thermas	Thermas	2 ltr	1			1	1	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
3	Electric Heater	White Small		1			1	1	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
4	Electric Heater	White Small		1			1	1	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
5	Electric Heater	Yellow Small		1			1	1	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
6	Electric Heater	Sky colour, World star			25-Jan-23	1	1	ORG	ORG	ORG	Store	Good	Handover by DCA	Store Krishna
7	Electronic Jug	Marval Shine		1			1	1	ORG	ORG	Org	Good	Handover by AAN	Store Krishna
8	Electronic Jug	Marval Shine			25-Jan-23	1	1	ORG	ORG	ORG	Store	Good	Handover by AAN	Hall
9	Panas	Medium, Pittal		1			1	1	ORG	ORG	Store	Good	Handover by AAN	Store Krishna
10	Fire Gun Celinder	Small		1			1	1	ORG	ORG	Store	Good	Handover by AAN	Store Krishna
11	Fire Gun Celinder	Small		1			1	1	ORG	ORG	Store	Repair	Handover by AAN	Store
12	Fire Gun Celinder	Small		1			1	1	ORG	ORG	Store	Repair	Handover by AAN	Store
13	LCD Stand	Stand and board		1			1	1	ORG	ORG	Store	Repair	Handover by AAN	Store
14	Sintex Plastic Water Tank	Plastic, 1000 Ltr, Green		1			1	1	ORG	ORG	Store	Good	Handover by AAN	Store
15	Sintex Plastic Water Tank	Plastic, 500 Ltr, Green		1			1	1	ORG	ORG	Office	Good	Handover by AAN	Office
16	Sintex Plastic Water Tank	Plastic, 500 Ltr, Green		1			1	1	ORG	ORG	Office	Good	Handover by AAN	Office
<b>Vehicle</b>														
1	Motorcycle	Honda 125 CC SS		1			1	1	AAN	LRP	LRP	Good	Handover by DCA	Bigyan Tailor
2	Motorcycle	Honda CB Unicon, 160 cc			10-Jul-23	1	1	1	ORG	ORG	Program	Good	Handover by DCA	Puspa Tailor
3	Motorcycle	Yamaha FZ S 149 CC 9142			25-Jan-23	1	1	1	AAN	EABL	Program	Good	Handover by AAN	Narendra BK
<b>Grant Total</b>														

