

HOLISTIC DEVELOPMENT SERVICE CENTRE (SAMAGRA)
KATHMANDU, NEPAL

**AUDITOR'S REPORT
&
ANNUAL ACCOUNTS**

2074-75 (2017-18)

**Submitted
By
Prabin D. Joshi
Prabin Joshi & Co.
Chartered Accountants
Ph: 4-228352
E-mail: pdjoshi@mos.com.np**

September 2018

Holistic Development Service Centre (SAMAGRA)

Balance Sheet

As at 32 Asadh 2075 (16 July 2018)

Amount in NPR

S.No.	Assets	Sch	Current Year	Previous Year
1	Current Assets :		3,992,793.48	7,728,583.37
1.1	Advances & Receivables	1	383,377.72	1,215,508.22
1.2	Inventory	2	-	-
1.3	Cash and Bank Balances	3	3,609,415.76	6,513,075.15
2	Revolving Fund Investment in Districts	4	9,995,400.00	9,995,400.00
3	Non Current Assets		1,111,461.42	1,141,453.36
	Fixed Assets	5	1,111,461.42	1,141,453.36
	Total Assets		15,099,654.90	18,865,436.73


S.No.	Fund and Liabilities	Sch	Current Year	Previous Year
1	Surplus & Reserves (A+B)		11,373,358.60	11,826,521.17
1.1	Surplus		740,249.80	752,571.51
1.2	Addition during the year		(432,917.43)	(12,321.71)
	Total Surplus (A)		307,332.37	740,249.80
1.3	Revolving Fund	6.1	9,995,400.00	9,995,400.00
1.4	Capital Reserves (Restricted Fund Assets)	6.2	1,070,626.23	1,090,871.36
	Total Reserves (B)		11,066,026.23	11,086,271.36
2	Project Funds:		755,555.13	4,622,236.52
2.1	Internal Fund	6.3	663,633.97	510,591.58
2.2	IFES	6.4	585,115.00	-
2.3	Governance Facility	6.5	(493,193.84)	4,111,644.94
3	Current Liabilities & Provisions		2,970,741.17	2,416,679.04
3.1	Reserves Gratuity Fund		1,736,563.95	1,395,032.57
3.2	Reserves Staffs Welfare Fund		109,684.54	108,487.06
3.3	Creditors & Payables	7	1,124,492.68	913,159.41
	Total Liabilities		15,099,654.90	18,865,436.73

Notes Related to Financial Statements

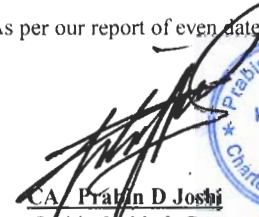
10


Schedules referred above form integral part of Financial Statements

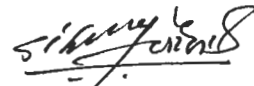
As per our report of even date


Rupa Bishwakarma
 Vice- Chairperson



Babu Kaji Adhikar
 Chairperson


CA / Prabin D Joshi
 Prabin Joshi & Co.
 Chartered Accountants




Dornath Neupane
 Executive Director


Anita Pariyar
 General Secretary


Bhubneshwar Singh
 Finance Manager




Kanchan Negi Lama
 Treasurer


 Executive Committee Members:

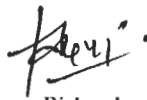
Holistic Development Service Centre (SAMAGRA)
Income & Expenditure Statement
For the period from 1 Shrawan 2074 to 32 Asadh 2075 (16 July 2017 to 16 July 2018)

Particulars	Sch	Amount in NPR	
		Current Year	Previous Year
Income			
Program Grant Received	9	33,082,991.50	28,336,095.90
Basket Fund Income		-	-
Other Income		2,322,161.24	-
Total Income (A)		35,405,152.74	28,336,095.90
Expenditure			
General Expenses	8	2,745,331.87	-
Program Activities		-	-
Depreciation (General Fixed Assets)	5	9,746.80	12,321.71
Disposal (General Fixed Assets)	5	-	-
Project Fund Activities	9	33,082,991.50	28,336,095.90
Basket Fund Activities		-	-
Total Expenditure (B)		35,838,070.17	28,348,417.61
Excess of Income over Expenditure (A-B)		(432,917.43)	(12,321.71)
Appropriation Account			
		-	-
Surplus Balance Transferred to B/S		(432,917.43)	(12,321.71)

Notes to Financial Statements
Schedules referred above form integral part of Financial Statements

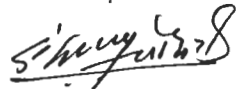
10

As per our report of even date



Rupa Bishwakarma
Vice- Chairperson


Babu Kaji Adhikari
Chairperson



Prabin D Joshi
Prabin Joshi & Co.
Chartered Accountants


Dornath Neupane
Executive Director


Anita Pariyar
General Secretary


Bhubneshwar Singh
Finance Manager




Kanchan Negi Lama
Treasurer


Executive Committee Members:

Holistic Development Service Centre (SAMAGRA)


Cash Flow Statement

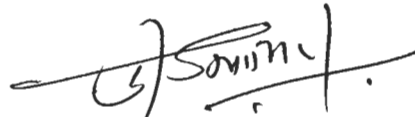
For the year ended 32 Asadh 2075 (16 July 2018)

Amount in NPR

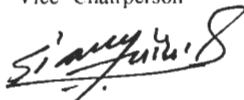
S. No.	Particulars	Current Year	Previous Year
1	Cash from Operation	(3,416,908.62)	(1,726,840.57)
	Net Operational Surplus	(432,917.43)	(12,321.71)
	Add: Depreciation	9,746.80	12,321.71
	Add: Capital expenditure expensed off	242,305.90	32,335.00
			-
	Sub total	(180,864.73)	32,335.00
	Change in current assets	832,130.50	(275,340.93)
	Change in current liabilities	(4,068,174.39)	(1,483,834.64)
	Sub-total	(3,236,043.89)	(1,759,175.57)
2	Cash flow from Investing Activities	(242,305.90)	(32,335.00)
	Fixed assets addition	(242,305.90)	(32,335.00)
3	Financing Activities	755,555.13	4,622,236.52
	Net restricted balance	755,555.13	4,622,236.52
	Recovery/Receipt from Revolving Fund	-	-
	Re-investment/disbursement from Revolving Fund	-	-
	Net Cash flow (1+2+3)	(2,903,659.39)	2,863,060.95
	Opening balance of cash	6,513,075.15	3,650,014.20
4	Closing cash and bank balances	3,609,415.76	6,513,075.15

As per our report of even date


Rupa Bishwakarma
 Vice- Chairperson



Babu Kaji Adhikari
 Chairperson


CA Prabin D Joshi
 Prabin Joshi & Co.
 Chartered Accountants


Dornath Neupane
 Executive Director




Anita Pariyar
 General Secretary


Bhubneshwar Singh
 Finance Manager


Kanchan Negi Lama
 Treasurer

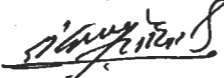

 Executive Committee Members:


Holistic Development Service Centre (SAMAGRA)
Statement of Changes in Fund
As at 32 Asadh 2075 (16 July 2018)

Amount in NPR

S. No.	Particulars	Surplus	Capital Reserve	Revolving Fund	Restricted fund	Total
1	Balance as at 15 July 2017	740,249.80	1,090,871.36	9,995,400.00	4,622,236.52	16,448,757.69
	Adjustment		-	-	-	-
	Restated balance	740,249.80	1,090,871.36	9,995,400.00	4,622,236.52	16,448,757.69
	Deficit during the year	(432,917.43)	-	-	-	(432,917.43)
	Additional/ utilization during the year	-	(20,245.13)	-	(3,866,681.39)	(3,886,926.52)
2	Balance As at 16 July 2018	307,332.37	1,070,626.23	9,995,400.00	755,555.13	12,128,913.73



Rupa Bishwakarma
 Vice- Chairperson


Dornath Neupane
 Executive Director


Bhubneshwar Singh
 Finance Manager





Babu Kaji Adhikari
 Chairperson


Anita Pariyar
 General Secretary


Kanchan Negi Lama
 Treasurer

As per our report of 16/7/18


Prabin Joshi
 Chartered Accountants



Executive Committee Members:

