Dallakoti & Associates
Registered Auditor
Regd. No. "kha" 4320(1747)
PAN.: 301231402

Address: Kathmandu, Nepal.

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Independent Auditor's Report to the Chairperson
For F.Y.075/076 of
Bahing Kirat Mulukhim
Kathmandu,Nepal

We have audited the accompanying the balance sheet of **Bahing Kirat Mulukhim** as of 31, Ashad 2076 and the related statement of Balance Sheet of the year then ended. Those financial statements are the responsibility of the Organisation's management. Our resposibility is to express and opinion on those financial statement based on our audit.

We conducted our audit in accordance with Nepal Standards on Auditing or relevant praices. Those standards or relevant practices are used to plan and perform the audit to obtain reasonable assurance about whether the final statements are free from material misstatements. An audit includes the examination of such particulars on a test basis. Evidences supporting the amount and disclousre are included in the financial statement. Assesssment of the accounting principle used by the management and significant estimation made by the management as well as evaluation of the overall financial statement are also included in the audit. We believe that our audit has provided a reasonable basis to our opinion.

The Organisation has complied the following Acts and regulations of relevant provisions including the internal memorandum of Assotiation & Article of assotiation as the case may be. It has followed its rules and regulations, Income Tax Act 2058 & its regulations, etc.

In our opinion, the financial statements give the true and fair view of the financial position of the Firm as on 31, Ashad 2076, and the results of its operation and its cash flow for the year than ended in accordance with Nepal accounting standards or relevant practices are complied with the above acts mentioned as the case may be.

Thanking you,

Dinmani Dallakoti
Date: 2076.05.04

Bahing Kirat Mulukhim

Balance Sheet

For The Year Ended 31st Ashadh 2076

Particulars	Schedule	2076 Ashadh 31	2075 Ashadh 32
Assets:			
Fixed Assets (Net Block)	1	814,463.15	6,057.54
Current Assets			
Cash & Bank Balances		1,071,074.03	2,087,849.50
Advance tax		676.33	
Receivable amt		15,460.00	15,460.00
Total Current Assets		**1,087,210.36**	**2,103,309.50**
Current Liabilities			
Tds payable		75.00	2,550.00
Ambulence purchase fund		997,471.00	997,471.00
Long term fund		802,662.00	802,662.00
Fund for emergency aid		77,000.00	77,000.00
Audit fee payable		5,575.00	4,250.00
Total current Liabilities		**1,882,783.00**	**1,883,933.00**
Net Current Assets		**(795,572.64)**	**219,376.50**
Total Assets		**18,890.51**	**225,434.04**
Liabilities::			
Reserve fund		225,434.04	159,325.22
loan		0.00	0.00
Reserve and Surplus this year		(206,543.52)	66,108.82
TOTAL SOURCES OF FUND (A)		**18,890.51**	**225,434.04**

Chairperson

Treasurer

Auditor

Bahing Kirat Mulukhim

Cash Flow Statement

For The Year Ended 31st Ashadh 2076

Paticulars	2076 Ashadh 31	2075 Ashadh 32
Cash flow from operating activities		
Net income before taxtion & extra ordinary items	**(206,543.52)**	**66,108.82**
Adjustment		
Depreciation	203,994.38	2,019.18
Operating profit before working capital changes	**(2,549.14)**	**68,128.00**
(Increase)/Decrease in Trade & Other Receivable & closing stock	0.00	0.00
Increase/(Decrease) in Creditors & Other Liabilities	(1,150.00)	1,191,108.00
Cash generated from operation	**(3,699.14)**	**1,259,236.00**
ax Paid	676.33	0.00
Cash flow from operating activities (a)	**(4,375.47)**	**1,259,236.00**
Cash flow from investing activities		
(Purchase)/Sale of Fixed assets	(1,012,400.00)	0.00
Net cash used in investing activities (b)	**(1,012,400.00)**	**0.00**
Cash flow from financing activities		
Issue of Capital	0.00	0.00
Loan	0.00	0.00
Issue of long term debt	0.00	0.00
Net cash used in financing activities ©	**0.00**	**0.00**
Net cash flow (a+b+c)=d	**(1,016,775.47)**	**1,259,236.00**
Opening cash &cash equvalent balance	**2,087,849.50**	**828,613.50**
losing cash &cash equvalent balance (d+e)=f	**1,071,074.03**	**2,087,849.50**

Chairperson

Treasurer

Auditor

Bahing Kirat Mulukhim

Schedule-2 for Administrative & Other Expenses

For the fiscal year	2075/76	2074/75
Particulars	amt	amt
AGM exp	116,645.00	8,710.00
Audit fee	5,650.00	5,000.00
Book Printing exps	453,300.00	
Lunch expenses	16,749.00	
Kirat new year programme exp		45,806.00
Daushi Bailu programme exp	53,600.00	
Printing and stationery	603.00	
Programme Exp	8,970.00	
Renewal & Registration	29,320.00	8,952.00
Rent	18,000.00	18,000.00
Communication expenses	10,016.00	5,456.00
Nikita Bahing Scholarship exps	40,000.00	
Total	**752,853.00**	**91,924.00**

Chairperson

Treasurer

Auditor

Bahing Kirat Mulukhim

Income Statement

For The Financial Year 2075/076

Particulars	Schedule	2075/76	2074/75
INCOME SOURCES			
Membership Fee		135,000.00	160,052.00
donation from Manebhanjhyanga Rural municipalty office		150,000.00	
donation from Chirashu Rural municipalty office		150,000.00	
Nikita Bahing Scholarship programme income		40,000.00	
Interest income		4,508.86	
Other donation From Different people		270,795.00	
Total Income		**750,303.86**	**160,052.00**
SLC student programme exps	3	-	-
Administrative expenses	2	752,853.00	91,924.00
Depreciation	1	203,994.38	2,019.18
Total Operating cost		956,847.38	93,943.18
Surplus For The Year		(206,543.52)	66,108.82
Accumulated profit of last year			
Net Profit before tax for the year		(206,543.52)	66,108.82
Provision for tax			
Fund transfer to balance sheet		(206,543.52)	66,108.82

Chairperson

Treasurer

Auditor

Bahing Kirat Mulukhim

For Financial Year 2074/075

Fixed Assets

Schedule : 1

Pool	Particulars	Shrawan 1, 2074 WDV	Addition	Disposal	Gross Amount	Depreciation	Net Block on Ashadh 32, 2075	Rate (%)
A	Building and Structure	-	-	-	-	-	-	5%
B	Office Equipments	1,334.84	-	-	1,334.84	333.71	1,001.13	25%
B	Furniture and Fixture	6,741.88	-	-	6,741.88	1,685.47	5,056.41	25%
	Total NPR	8,076.72	-	-	8,076.72	2,019.18	6,057.54	

Bahing Kirat Mulukhim

For Financial Year 2075/076

Fixed Assets

Schedule : 1

Pool	Particulars	Shrawan 1, 2075 WDV	Addition	Disposal	Gross Amount	Depreciation	Net Block on Ashadh 31, 2076	Rate (%)
A	Building and Structure	-	-	-	-	-	-	5%
B	Office Equipments	1,001.13	-	-	1,001.13	250.28	750.85	25%
B	Furniture and Fixture	5,056.41	-	-	5,056.41	1,264.10	3,792.31	25%
D	Vehicle (Ambulance)		1,012,400.00	-	1,012,400.00	202,480.00	809,920.00	20%
	Total NPR	6,057.54	1,012,400.00	-	1,018,457.54	203,994.38	814,463.15	

Chairperson

Treasurer

Auditor