

Reg No. 5449"D"

२०८०/०८/०९

## Rajan Prasad Upadhyaya & Associates

Registered Auditor  
Kathmandu, Nepal

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

Bahing Kirat Mulukhim  
Kathmandu

We have audited the attached balance sheet Bahing Kirat Mulukhim as at end of Asadh of 2081 B.S. (15 July 2024 A.D.) and related profit and loss statements and Cash Flow Statements and notes of accounts. It is the responsibility of management to prepare these financial statements. Our responsibility is to express opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted acts. Those acts require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examine, on a test basis, evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion and based on above we report that.

1. We have obtained prompt replies to the queries and explanations asked for.
2. The Enclosed Balance Sheet, Profit & Loss Statements and cash flow statements have been prepared as per provisions of the law and the same are in agreement with the books of account maintained by the Management of the association.
3. In our opinion and to the best of our information and according to the explanations given to us, the closed balance sheet shows true and fair view of the state of affairs of the Association and the profit & loss statements for the year ended on that date shows true profit.
4. In our opinion and to the best of our information and according to the explanations given to us the by responsible member of the Association do not appear to have acted against law.

Date : 2081/09/05



RAJAN PRASAD UPADHYAYA LUI TE

(Registered Auditor)

# Bahing Kirat Mulukhim

Kathmandu

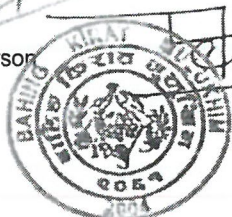
## BALANCE SHEET

As at 31st Ashadh 2081

| Previous Year<br>2079/80 | Particular                            | Note | Current Year<br>2080/81 |
|--------------------------|---------------------------------------|------|-------------------------|
|                          | <b>Assets</b>                         |      |                         |
| 950,000.00               | Land                                  | 1    | 950,000.00              |
| 1,794,490.67             | Building, Property, Plant & Equipment |      | 1,654,717.15            |
| -                        | Investment                            |      | -                       |
| <b>2,744,490.67</b>      | <b>Total Non- Current Assets</b>      |      | <b>2,604,717.15</b>     |
|                          |                                       |      |                         |
| 4,187.36                 | Advance Tax                           |      | 10,374.17               |
| -                        | Receivable Amount                     |      | -                       |
| 1,280,149.53             | Cash & Cash Equivalent                |      | 1,896,448.74            |
| <b>1,284,336.89</b>      | <b>Total Current Assets</b>           |      | <b>1,906,822.91</b>     |
|                          |                                       |      |                         |
| <b>4,028,827.56</b>      | <b>Total Assets</b>                   |      | <b>4,511,540.06</b>     |
|                          |                                       |      |                         |
| 2,374.25                 | Accmuleted Profit                     |      | (29,242.38)             |
|                          | <b>Liabilities</b>                    |      |                         |
| 1,543,073.31             | Mana Lucky bhasha Sanrachan Achekosh  |      | 2,057,402.44            |
| 754,800.00               | Ambulance Purchased Fund              |      | 754,800.00              |
| 503,580.00               | Long Term Loan                        |      | 503,580.00              |
| 569,500.00               | Building Constuction Fund             |      | 569,500.00              |
| 250,000.00               | Ambulance Sewa Kosh                   |      | 250,000.00              |
| 23,500.00                | Bahing Kirat Mukukhim Fund            |      | 23,500.00               |
| 292,000.00               | Sarikhim Fund                         |      | 292,000.00              |
| 85,000.00                | Fund for Emergency Aid                |      | 85,000.00               |
| 5,000.00                 | Audit Fee Payable                     |      | 5,000.00                |
| <b>4,026,453.31</b>      | <b>Total Current Liabilities</b>      |      | <b>4,540,782.44</b>     |
|                          |                                       |      |                         |
| <b>4,028,827.56</b>      | <b>Total Equity &amp; Liabilities</b> |      | <b>4,511,540.06</b>     |

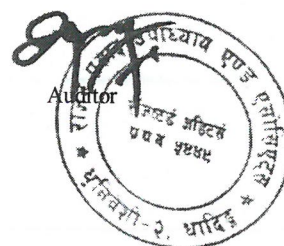
The notes from 1 to 2 are an integral part of these financial statements.

Chair Person



Treasurer

Auditor



## Bahing Kirat Mulukhim

Kathmandu

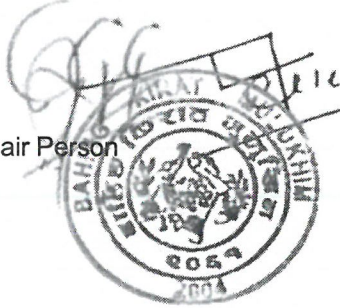
### INCOME STATEMENT

During 1st shrawan 2080 to 31st Ashadh 2081

| Previous Year<br>2079/80 | Particulars                            | Note | Current Year<br>2080/81 |
|--------------------------|----------------------------------------|------|-------------------------|
| 73,000.00                | MemberShip Fee                         |      | 65,500.00               |
| 56,140.00                | Interest Income                        |      | 72,027.88               |
| 1,450,000.00             | Other Income (donation)                |      | 194,470.00              |
| <b>1,579,140.00</b>      | <b>Total Income</b>                    |      | <b>331,997.88</b>       |
|                          | <b>Indirect Expenses</b>               |      |                         |
| 1,142,611.00             | Administrative Expenses                | 2    | 223,841.00              |
| 160,326.03               | Depreciation                           |      | 139,773.51              |
| <b>1,302,937.03</b>      | <b>Total Operating Cost</b>            |      | <b>363,614.51</b>       |
| <b>276,202.97</b>        | <b>Surplus/Deficit For the year</b>    |      | <b>(31,616.63)</b>      |
| <b>(273,828.72)</b>      | <b>Accumulated Profit Of last Year</b> |      | <b>2,374.25</b>         |
| <b>2,374.25</b>          | <b>Fund Transfer to Balance sheet</b>  |      | <b>(29,242.38)</b>      |

The notes from 1 to 2 are an integral part of these financial statements.

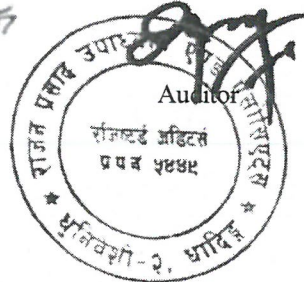
Chair Person



Treasurer

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Auditor



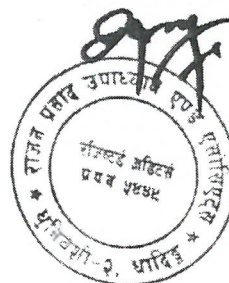
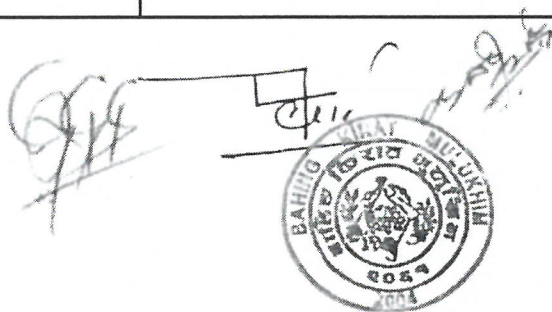
## Bahing Kirat Mulukhim

Kathmandu

### CASH FLOW STATEMENT

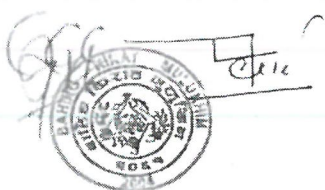
As at 31st Ashadh 2081

| Previous Year<br>2079/80 | Particulars                                                                | Current Year<br>2080/81 |
|--------------------------|----------------------------------------------------------------------------|-------------------------|
|                          | <b>Cash Flows from Operating Activities</b>                                |                         |
| 276,202.97               | Net Profit(Loss) from Ordinary Activities                                  | (31,616.63)             |
|                          | <b>Adjustment for :</b>                                                    |                         |
| 160,326.03               | Depreciation                                                               | 139,773.51              |
| <b>436,529.00</b>        | <b>Total</b>                                                               | <b>108,156.88</b>       |
| <b>436,529.00</b>        | <b>Operating Profit Before Changes in Working Capital &amp; Provisions</b> | <b>108,156.88</b>       |
| -                        | (Increase)/Decrease in Inventories                                         | -                       |
| (2,807.00)               | (Increase)/Decrease in Trade & Other Receivables                           | (6,186.81)              |
| (1,585,509.02)           | Increase/(Decrease) in Trade & Other Payables                              | 514,329.13              |
| <b>(1,151,787.02)</b>    | <b>Cash Generated from the Operations</b>                                  | <b>616,299.20</b>       |
| -                        | Income Tax Paid                                                            | -                       |
| <b>(1,151,787.02)</b>    | <b>Cash flows before Extraordinary Items</b>                               | <b>616,299.20</b>       |
| <b>(1,151,787.02)</b>    | <b>Cash Flow from Operating Activities</b>                                 | <b>616,299.20</b>       |
|                          | <b>Cash Flows from Investing Activities</b>                                |                         |
| -                        | Purchase of land                                                           | -                       |
| -                        | Construction of building                                                   | -                       |
| -                        | Acquisition of Property , Plant & Equipment                                | -                       |
| -                        | <b>Total Cash Flow from Investing Activities</b>                           | -                       |
|                          | <b>Cash Flows from Financing Activities</b>                                |                         |
| -                        | Proceed from Issuance of Share Capital                                     | -                       |
| -                        | <b>Total Cash Flows from Financing Activities</b>                          | -                       |
| (1,151,787.02)           | <b>Net Increase in Cash &amp; Cash Equivalent</b>                          | 616,299.20              |
| 2,431,936.54             | <b>Cash &amp; Cash Equivalent at Beginning of Period</b>                   | 1,280,149.52            |
| 1,280,149.52             | <b>Cash &amp; Cash Equivalent at End of Period</b>                         | 1,896,448.72            |



**Bahing Kirat Mulukhim**  
*Kathmandu*

| Note | Particulars                   | Current Year's<br>2080/81 | Previous Year's<br>2079/80 |
|------|-------------------------------|---------------------------|----------------------------|
| 2    | Administrative Expenses       |                           |                            |
|      | AGM Expenses                  | 15,015.00                 | 137,135.00                 |
|      | Audit Fee                     | 5,000.00                  | 5,000.00                   |
|      | Printing and Stationary       | 10,711.00                 | 24,820.00                  |
|      | Renewal & Registration        | 9,725.00                  | 9,725.00                   |
|      | Printing of book & dictionary | -                         | 544,369.00                 |
|      | 6th national assembly         | -                         | 156,040.00                 |
|      | Miscellaneous expenses        | 16,140.00                 | 85,522.00                  |
|      | Dausi Bhailo Program          | 39,550.00                 | -                          |
|      | Rent                          | 18,000.00                 | 18,000.00                  |
|      | Office Expenses               | 109,700.00                | 162,000.00                 |
|      |                               | <b>223,841.00</b>         | <b>1,142,611.00</b>        |



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**Bahing Kirat Mulukhim  
Kathmandu**

**Fixed Assets**

**Note:- 1**

| Pool  | Particular            | Rate | WDV till<br>1-04-2080 | Additional | Total        | Depreciation<br>for this Year | Net Block on<br>31-03-2081 |
|-------|-----------------------|------|-----------------------|------------|--------------|-------------------------------|----------------------------|
| A     | Buliding & Structure  | 5%   | 1,461,309.95          | -          | 1,461,309.95 | 73,065.50                     | 1,388,244.45               |
| B     | Office Equipments     | 25%  | 237.57                | -          | 237.57       | 59.39                         | 178.18                     |
| B     | Furniture & Fixture   | 25%  | 1,199.91              | -          | 1,199.91     | 299.98                        | 899.93                     |
| D     | Vehicle ( Ambulance ) | 20%  | 331,743.23            | -          | 331,743.23   | 66,348.65                     | 265,394.58                 |
| Total |                       |      | 1,794,490.66          | -          | 1,794,490.66 | 139,773.51                    | 1,654,717.15               |

