

**INDEPENDENT AUDITORS' REPORT
TO**

The President

**Janaki Women Awareness Society (JWAS),
Saranchiyakuti, Janakpur Dham-04, Dhanusha**

We have audited the accompanying balance sheet of **Janaki Women Awareness Society (JWAS), Janakpurdham, Nepal** as of Aashaadha 32, 2075 (16 July, 2018) and the related statements of Income Statement and Cash Flow Statement for the year then ended. These financial statements are the responsibilities of management of the JWAS. Our responsibilities are to express an opinion on these financial statements based on our audit.

We have conducted the audit in accordance with Nepal standards on auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material miss statement. An audit includes examining on test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

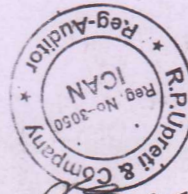
On examining of the financial statements as aforesaid, we report that:

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our examination.

- In our opinion, proper books of account as required by law have been kept by the organization, in so far as appears from our examination of those books of account and the financial statement dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best our information and according to the explanation given to us the employees and any other members of the organization has not acted deliberately in contrary to the provisions of the law relating accounts nor caused any direct loss or damage to the organization.

In our opinion, the financial statement referred to above, read together with the notes attached annexes thereon give true fair view of the financial position of the organization as of 32nd Aashaadha 2075 (16 July, 2018);

- a) In the case of the balance sheet, the state of affairs of the JWAS as on 32nd Aashaadha 2075 (16 July, 2018) and
- b) In the case of the statement of Income, the surplus of the organization and cash flow for the year ended on that date.



Date: 2064/08/26

Place: Janakpur-4

Rajendra Prasad Upreti
R.P. Upreti & Company

JANAKI WOMEN AWARENESS SOCIETY, NEPAL

Saranchiyakuti, Janakpurdham Ward No-04, Dhanusha

SCHEDULE -12

Significant Accounting policies and other notes to Account for FY 2074/2075 (2017-2018)

1 General information and Background

Janaki women Awareness society (JWAS) is a NGO based in Janakpurdham, Nepal that has been working with local communities, women and girls and other relevant stakeholders to improve the status of women in Nepal and has significant experience in coordinating grassroots operations in partnership with local actors

2 Financial Statements

Financial statements comprise Balance sheet as on Aashaadha end 2075 (July 16, 2018) Income and expenditure account for the year ended on that date and significant Accounting policies & Explanatory Notes to annual accounts.

3 Significant Accounting policies

- A. Financial statements have been prepared under the historical cost convention.
- B. The financial statements are prepared on the basis of going concern assumption after making an assessment of an organization's ability to continue as a going concern.
- C. All the project expenditure is booked on an accrual basis.
- D. Cash and Bank balance represent cash in hand and balance in bank accounts.
- E. The preparation of financial statements requires management to make judgments. Estimates and assumptions that affect at the application of policies and reported amount of assets and liabilities. Income and expenses. Estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future period affected.

4 Fixed assets

- Cost price of Fixed assets purchased during the year is capitalized during the year
- Consumable goods are expensed in the year of acquisition.
- The depreciation of fixed assets has been charged on diminishing balance method, at the following rates:
 - Office equipment 25%
 - Furniture & fixture 20%
 - Other 15%

5 Presentation currency

All amount presented in the financial statements are stated in the Nepalese currency (NRS)

Thanking You

Date: 2062/05/26

Rajendra Prasad Upreti
Rajendra Prasad Upreti
R.P. Upreti & Company



JANAKI WOMENS AWARENESS SOCIETY (JWAS)

ANANDNAGAR, JANAKPURDHAM -04 DHANUSHA, Nepal

BALANCE SHEET

AS OF ASHAD 32, 2075 BS (16 July 2017 to 16 July 2018)

particular	shedule	curent year	Peivious year
Source of fund			
Reserve and surplus	1	17063418.90	2,313,543.36
project fund surplus	2	(14,934,830.70)	259901.00
Total		2128588.20	2313543.36
Aplication of fund			
property plant & equip	3	590892.49	656547.22
Total		590892.49	656547.22
current assets			
Advance loan and deposit	4	823894.70	1885877.49
Cash and bank	5	1184387.64	1300236.68
Sundry debtor	6	15009776.54	509212.40
Total current Assets		17018058.88	3695326.57
Less Current laibility			
Account payable	7	15,480,363.17	2,038,330.43
Net current assets		1537695.71	1,656,996.14
Total		2128588.20	2,313,543.36

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JANAKI WOMEN AWARENESS SOCIETY (JWAS)

ANANDNAGAR, JANAKPURDHAM -04 DHANUSHA, Nepal

INCOME AND EXPENDITURE

AS OF ASHAD 32, 2075 BS (16 July 2017 to 16 July 2018)

Particular		current year	Privious year
Grant Received	Shedule -8	26250584.18	26156626.11
Internal income	Shedule -9	127725.00	55300.00
Total		26378309.18	26211926.11
Expenditure			
programm expences	shedule -10	41385061.15	23605101.28
internal exp	Shedule 11	122325.00	196891.00
Depriciation expenses	schedule -3	65654.73	92040.62
Total		41573040.88	23894032.90
Surplus difisit befor tax		(15,194,731.70)	2313543.36
Total		-15194731.70	2313543.36

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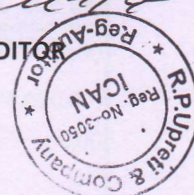
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JANAKI WOMENS AWARENESS SOCIETY (JWAS)

ANANDNAGAR ,JANAKPURDHAM -04 DHANUSHA, Nepal

CASH FLOW STATEMENT

AS OF ASHAD 32 ,2075 BS (16 July 2017 to 16 July 2018)

Cash flow from operating activiti	privious year	cureent year
Net profit befor taxation ,sale of property	-15194731.70	2317893.21
Adjustment for	0.00	0.00
Depreciation	65654.73	92040.62
Foreign exchange loss	0.00	0.00
internet income	0.00	0.00
Devidend income	0.00	0.00
Interest expenses	0.00	0.00
Opreating profit before working capital change	0.00	-
Increase Decrease in receivables	0.00	0
Increase sundry debtors	-14500564.14	352062.69
Increase sundry debtors	1,061,982.79	(160,465.53)
Decrease in sundry creditors	13442032.74	(5,420,799.03)
Cash generatad from opration	0.00	0.00
income tax paid	0.00	0.00
Cash flow befor extraordinary item	0.00	0.00
proceeds from earthquake disaster settlement	0.00	0.00
Net cash oprating activities	-15125625.58	(2,819,268.04)
CASH FLOW FROM INVESTING ACTIVITIES	0.00	0.00
Purchase of fixed assets	0.00	(278,050.00)
proceeds from sales of equipment	0.00	0.00
intrest Received	0.00	0.00
Net cash from investing activities	0.00	(278,050.00)
proceeds from issuance of share capital	0.00	259951.00
proceeds from long term borrowing	0.00	0.00
Repayment of long term borrowing	0.00	0.00
intrest paid	0.00	0.00
Dividend paid	15009776.54	0.00
Net cash use in financing activities	15009776.54	259951.00
Net increase cash and and cash equivalents	(115,849.04)	(2,837,367.04)
Cash and cash equivalents beginning of the year	1300236.68	4137603.72
Cash and cash equivalents at the end of the year	1184387.64	1,300,236.68

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DEPRICIATION SHEET

AS OF ASHAD 32 ,2075 BS (16 July 2017 to 16 July 2018)

SCHEDULE -3

	Particular	opening	purchase	dep rate	depriciation	colsing WDV	NO
	Group A						
	0.00	0.00	0.00	0.00	0.00	0.00	
1	Group B					0.00	
	Office equipment	0	0	0%	-	0.00	
	Celling Fan	6936.70	0.00	25%	1,734.17	5202.52	22
	Wall watch	326.66	0.00	25%	81.67	245.00	9
	Room cooler	504.57	0.00	25%	126.14	378.43	1
	Digital camara	9364.69	0.00	25%	2,341.17	7023.52	4
	Hand maick	195.22	0.00	25%	48.81	146.42	1
	Stamd Fan	300.34	0.00	25%	75.09	225.26	2
	Inverter Set	2920.22	0.00	25%	730.06	2190.17	1
	Other equipmen	16715.6269	0.00	25%	4,178.91	12536.72	
	Inverter 1400 V	6430.86	0.00	25%	1,607.72	4823.15	3
	Sukam Battery	15612.8175	0.00	25%	3,903.20	11709.61	4
	Power supply	120.133125	0.00	25%	30.03	90.10	1
	Computer set	7386.31688	0.00	25%	1,846.58	5539.74	5
	Fax	542.48625	0.00	25%	135.62	406.86	1
	UPS Inverter	2676.0825	0.00	25%	669.02	2007.06	4
	CID PAR/C Syst	1238.4675	0.00	25%	309.62	928.85	2
	Photocopy Mach	2162.44125	0.00	25%	540.61	1621.83	1
	Laptop computer	44477.3756	0.00	5%	2,223.87	42253.51	3
	Computer Printe	2139.91313	0.00	25%	534.98	1604.93	2
	Pent Drive	1615.15688	0.00	25%	403.79	1211.37	6
	Internet Wirele	1729.35563	0.00	25%	432.34	1297.02	5
	Total	123395.439	0.00	25%	21,953.38	101442.05	
	Group C		0.00	20%			
	Cycle	15537.3312	0.00	20%	3,107.47	12,429.86	15
	YBX 125 cc moto	64474.97	0.00	20%	16,117.51	48,357.46	2
	Scorpio BS2 Tur	0	0.00	25%		-	0
	Total	80012.3012	0.00		19,224.98	60787.32	
	Group D		0.00				
	Atul Sakti Gene	35498.20	0.00	15%	5,324.73	30,173.47	
	Steel chair	399.09	0.00	15%	59.86	339.22	
	sisam Woden	189.01	0.00	15%	28.35	160.66	
	Woden chair	14918.66	0.00	10%	1,491.87	13,426.79	
	Bet chair	187.49	0.00	18%	33.75	153.74	
	Woden Table	33610.58	0.00	15%	5,041.59	28,568.99	
	Steel Daraj	3929.19343	0.00	15%	589.38	3,339.81	
	Woden daraj	1525.38535	0.00	15%	228.81	1,296.58	
	Woden bench	242.088075	0.00	15%	36.31	205.77	

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White Board	2442.57743	0.00	15%	366.39	2,076.19
Pin Board	411.83945	0.00	10%	41.18	370.66
Foding khat	99.74835	0.00	15%	14.96	84.79
Wooden rack	2836.75	0.00	15%	425.51	2,411.24
Books	2791.84838	0.00	15%	418.78	2,373.07
Show case	390.85805	0.00	10%	39.09	351.77
kitchen Table	260.569625	0.00	15%	39.09	221.48
Tea Table	138.972875	0.00	15%	20.85	118.13
Small room Tabl	86.85895	0.00	10%	8.69	78.17
Steel Furniture	233.8299	0.00	15%	35.07	198.76
wooden furnitur	1051.33143	0.00	15%	157.70	893.63
Revolving Table	270.48955	0.00	15%	40.57	229.92
Steel Table	2054.14698	0.00	15%	308.12	1,746.02
Steel box	2500.50	0.00	15%	375.08	2,125.43
Talbe rack	494.327275	0.00	15%	74.15	420.18
Black board	1763.17455	0.00	15%	264.48	1,498.70
Stand Board wh	1807.43	0.00	15%	271.12	1,536.32
Table steel	3092.63	0.00	15%	463.89	2,628.73
chair visitor	1584.03068	0.00	15%	237.60	1,346.43
Steel almirah	2112.0409	0.00	15%	316.81	1,795.23
Helmet ribbon	829.726225	0.00	15%	124.46	705.27
Plastic chair	5204.66603	0.00	15%	780.70	4,423.97
Batteries 150A	3643.2496	0.00	15%	546.49	3,096.76
Monitor 17 " LG	3205.76863	0.00	15%	480.87	2,724.90
Accer Projector	32057.7079	0.00	12%	3,846.92	28,210.78
printer cartage	3318.91935	0.00	15%	497.84	2,821.08
sukam inverter 1	7014.02278	0.00	15%	1,052.10	5,961.92
Steel box 30*!*	2941.76713	0.00	10%	293.23	2,648.54
Total	175139.48	0.00	0	24,376.37	150763.11
	378547.22			65,554.73	312992.49
Generator	19000	19000		0	19000
invertor	10500	10500		0	10500
Laptop Asus	37000	37000		0	37000
Laptop computer	50800	50800		0	50800
laptop Del	133500	133500		0	133500
printer	18000	18000		0	18000
sound speaker	9200	9200		0	9200
Total	656547.217	278000		65554.7301	590992.487

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ACCOUNTANT



JANAKI WOMEN AWARENESS SOCIETY (JWAS)

ANANDNAGAR, JANAKPURDHAM -04 DHANUSHA, NEPAL

SCHEDULE FORMING PART OF THE BALANCE SHEET AND INCOME & EXPENDITURE

AS OF ASHAD 32, 2075 BS (16 July 2017 to 16 July 2018)

	schedule 1	current year	Privious year
Reserve and surplus			
Last year		2,313,543.36	2,053,642.36
capitlised		14,749,875.54	-
This year		(14,934,830.70)	259901.00
Total		2,128,588.20	2313543.36

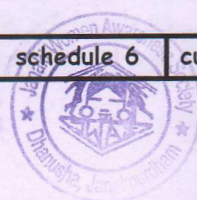
	schedule 2	current year	Privious year
Member fund			
Member fund		0.00	0.00
Toatal		0.00	0.00

	schedule 4	current year	Privious year
Advance loan & Deposite			
Dist partner Advance PAHUNCH		586,968.00	0.00
Personal advance PAHUNCH		236,926.70	0.00
Advance open deffication Program in Dhanush		0.00	327040.95
Mandvi Rautahat		0.00	554300.73
RYC mohattari		0.00	523769.00
BWSN Sarlahi		0.00	480766.81
Project Staff		0.00	0.00
Toatal		823,894.70	1885877.49

	schedule 5	current year	Privious year
Cash and bank			
ADB Branch cur 1005800437133019		5440.16	5440.16
ADB JKP Branch Saving 1005800437122019		6593.30	6593.30
Bok JNK Branch cur 0111200060210		1,151.94	4994.94
Bok JNK Branch cur 0111200060164		319,531.62	1300.70
Bok JNK Branch cur 0111200060127		4,185.50	4261.38
Bok JNK Branch cur 0111200060081		3,343.77	3343.77
Bok JNK Branch cur 0111200060112		1,683.23	431871.53
Bok JNK Branch cur 0111200060154		751066.00	661041.97
EBL JKP Branch 01300105000017		8507.63	7933.69
EBL JKP Branch 01300105000261		5993.61	14651.14
NB bank bijulibazar ktm cur 005125571		38476.00	38476.00
NB bank JKP Saving 006067811		18318.97	7420.00
RB bank JNK branch PAF 5678		11436.23	11436.23
RB bank mirchaiya siraha curent 752		5056.68	5056.68
RB bank pidari curent 93119		2030.00	2030.00
Sidhartha bank JNK branch cur-SB5018266		1573.00	1573.00
		0.00	92812.19
Total		1,184,387.64	1300236.68

	schedule 6	current year	Privious year
Sundry debtor			

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2018/07/16



Receivable Fk norway	104999.24	0.00
Receivable RWSSFDB	176143.30	0.00
Receivable Election commission Nepal	14728634.00	0.00
Women & Children Office, Dhanusha	0.00	200000.00
RWSSFDB	0.00	259951.00
RWSSFDB	0.00	49261.40
Total	15,009,776.54	509212.40

Account payable	schedule 7	current year	Privious year
Audit fee		50,000.00	42500.00
Distric partner payable		227,063.00	0.00
Payble TDS PAHUNCH		3,845.00	0.00
Payable Vendor and organization		5,353,831.17	0.00
Payble Yagyalay production house pvt ltd		4,745,000.00	0.00
payble Puja sharma		7,600.00	0.00
payable fund board prog		5,085,000.00	0.00
Subiz Trend media and IT consulting PVT Ltd		8,024.00	0.00
Sudip kumar jha SM PAHUNCH		0.00	0.00
Payble borrowing from other		0.00	200000.00
Payble audit fee TDS		0.00	7500.00
payable TDS RWSSFDB 10 batch schem		0.00	22903.17
payble house rent tax		0.00	11900.00
payble JWAS		0.00	22058.30
Payable RWSSFDB		0.00	1541600.00
payble VE & CC Support		0.00	90024.19
payable TDS RWSSFDB		0.00	10857.00
payable TDS Global giving Croud funding		0.00	7560.00
payable TDS LGCDP dhanussha, JANKPUR MUNCIP		0.00	4800.00
payable TDS RWSSFDB		0.00	10857.00
payble TDS ODF		0.00	45723.00
payble JWAS		0.00	7684.03
payable SFCG Staff PAHUCH prog		0.00	1780.00
payable TDS CECI PRAN		0.00	9079.74
payable staff ODF/GSF/UN-HABITAT		0.00	1504.00
payable staff ODF/GSF/UN-HABITAT		0.00	0.00
Toatal		15,480,363.17	2038330.43

Grant Received	schedule 8	current year	Privious year
D D C Dhanusha LGCDP prog		263,327.00	339000.00
Grant income from RWSSFDB 1st		0.00	3881127.30
Grant income from RWSSFDB /ODF		0.00	1589638.80
Grant Received from CECI/PRAN		0.00	237090.00
Grant received from Global Giving		0.00	1570829.51
Grant received from JNP municipality		0.00	339000.00
Grant received from RWSSFDB/9th batch Sc		0.00	1570896.80
Grant recievd from GSF/UN-HABITAT, Nep		0.00	6178326.70

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Grant income from SFCG/ PAHUNCH Program	0.00	10250717.00
Grant income Women & Children Office, Dhar	0.00	200000.00
Fk Norway	236,165.76	0.00
Grant income global giving crowdfunding	4,241,609.21	0.00
Election commision of nepal	4,792,794.00	0.00
Grant UN HABITAT	229,975.52	0.00
Grant received SFCG ktm	9,135,551.00	0.00
Grnat Recived from Moondo coprant	1,231,671.42	0.00
Grant income of OD FRWSSFDB	2,875,455.75	0.00
Grant income Wash Schem Development	259,951.00	0.00
Grant income schem implement	2,969,583.52	0.00
Membership renew and and New membership	14,500.00	0.00
Total	26,250,584.18	26156626.11

Internal income	schedule 9	current year	Privious year
Indivisual Donation		52000.00	0.00
Membeship renewal and Fee		0.00	55300.00
miscellanius incom		72900.00	0.00
Other incom		2825.00	0.00
Total		127,725.00	55300.00

Programm exp	schedule 10	current year	Privious year
Combating Forced Early and child mairrage		0.00	0.00
program exp	-	798491.00	0.00
sub total		798491.00	0.00

Globe giving program exp	-	current year	Privious year
Bycycle distribution		1,928,859.21	0.00
Flood Resilient community building exp		2,008,864.50	
HR cost		300,000.00	0.00
sub total		4,237,723.71	0.00

Local governance community	-	current year	Privious year
Programme opration cost LGC	-	37,557.00	0.00
Salary exp	-	200,000.00	0.00
Vat exp 13%	-	25,770.00	0.00
sub total	-	263,327.00	0.00

ODF and WASH scheme prog		current year	Privious year
HR cost		3,491,354.22	
programm Support cost		1,034,419.29	
programm opration cost	-	897,300.00	0.00
Project staff salary and bene	-	1,108,200.00	0.00
Vat exp 13%		681,917.42	
Total exp	-	7,213,190.93	0.00



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PAHUNCH project exp	-	current year	Privious year
Equipment and materials	-	14,550.00	0.00
Human Resource cost	-	2,101,340.24	0.00
Monitory cost	-	97,784.00	0.00
office supplies and other indi	-	548,573.68	0.00
programme activities cost		5,982,069.11	0.00
Radio program exp		1,493,955.48	0.00
sub total		10,238,272.51	0.00

Partenership Development Workshop Exp Fk		current year	Privious year
Partnership Development Workshop		341,165.00	0.00
program support cost		-	0.00
sub total		341,165.00	0.00

Promoting Education Awarness Campion	-		
Culture show program		11,850,000.00	0.00
Face book Through Voter education exp		4,900,000.00	0.00
Street Drama exp		525,600.00	0.00
Vat exp 13%		1,017,291.00	0.00
sub total		18,292,891.00	0.00
Grand Total		41,385,061.15	

pahunch programm exp		current year	Privious year
HR salary		0.00	0.00
consortium co-ordinator central		0.00	54000.00
project coordinator		0.00	544416.33
Account officer		0.00	274894.00
social mobilizer		0.00	450193.43
sub total		0.00	1323503.76

other exp		current year	Privious year
office supplies cost		0.00	426264.42
Material supplie /equipment cost		0.00	193300.00
programm support cost		0.00	5990146.76
sub total		0.00	6609711.18
Total		0.00	7933214.94

ODF campaign in dhanusha /GSF program		current year	Privious year
programm support cost		0.00	3985211.83
Human resource cost		0.00	1385833.37
Travel expenses		0.00	164500.00
Total		0.00	5535545.20

Local governance community programm IGC		current year	Privious year
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LSP salary exp	0.00	240000.00
monitiring and field visit	0.00	20000.00
Stationary and documentation	0.00	10000.00
overhead cost	0.00	30000.00
VAT	0.00	39000.00
Total	0.00	339000.00

programm expensess of CECI / PRAN	current year	Privious year
PSAP,ASAP,AFO salary exp	0.00	290400.00
Transportation	0.00	37650.00
opration cost	0.00	6000.00
program cost	0.00	300643.00
Total	0.00	634693.00

Water and sanitation prog exp	current year	Privious year
project staff salary exp	0.00	2288000.00
fastival exp	0.00	190666.00
field exp	0.00	124800.00
scheme allowance	0.00	256000.00
programm activities with overhead	0.00	332150.00
overhead	0.00	439690.63
VAT 13%	0.00	244056.00
Total	0.00	3875362.63

Water and sanitation prog exp	current year	Privious year
projec staff salary exp	0.00	880000.00
Festival Expenses	0.00	75000.00
field exp	0.00	36700.00
scheme allowance	0.00	94000.00
programm activities with overhead	0.00	24000.00
programm overhead cost	0.00	294250.00
VAT 13% paid	0.00	182878.80
Total	0.00	1586828.80

Mithila handcraft training	current year	Privious year
Training materialas	0.00	37800.00
Salary exp	0.00	20000.00
DSA	0.00	42500.00
monitoring cost	0.00	13600.00
opration cost program support	0.00	86100.00
Total	0.00	200000.00
Globle giving programm exp	0.00	
Bycycle support to school girl	0.00	942505.09
Education material support to school	0.00	181500.00
Distribution sermony exp	0.00	55200.00
opration and management cost	0.00	175624.42

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Salary exp.		0.00	156000.00
Transportation of bycycle		0.00	60000.00
Total		0.00	1570829.51

RWSSFDB programm 9nth batch schem	current year	Privious year
Staff salary exp	0.00	787400.00
Capacity building of WUC	0.00	144000.00
Women technical support service	0.00	160000.00
Sanitation revolving fund community girls	0.00	212600.00
programm support cost	0.00	286627.20
Total	0.00	1590627.20

Loocal governance community program	current year	Privious year
programm opration cost	0.00	99000
salary LSP	0.00	240000
Total exp	0.00	339,000.00
Grand Total	0.00	23605101.28

oraganization internal exp	Shedule 11	current year	Privious year
general Assembly		0.00	5300.00
vat		325.00	141591.00
depriciation exp		65654.73	0.00
house rent exp		72000.00	0.00
Audit fee		50000.00	50000.00
Total		187979.73	196891.00
Grand Total		41573040.88	23801992.28

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TRESURER

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PRESIDENT



R
ACCOUNTANT

ABU
AUDITOR

