

JANAKI WOMENS, AWARENESS SOCIETY NEPAL

ANAND NAGAR JANAKPURDHAM DHANUSHA-4 DHANUSHA

INDEPENDENT AUDITOR'S REPORT TO THE

JANAKI WOMEN AWARENESS SOCIETY (JWAS)

ANANDNAGAR -04 DHANUSHA JANAKPURDHAM NEPAL

We have audited the accompanying Balance Sheet of Janaki Women's Awareness Society Nepal, Anandnagar -04 Dhanusha, Janakpur, Nepal, fiscal year 073/04 and related statement of income and cash flow statement for the year ended on this date. These financial statements are the responsibility of the NGO management; our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Nepal Standards on auditing of relevant practices. Those standards of relevant practices require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves assessing the accounting principles and estimates made by management, examining supporting documents, and other procedures that our audit provides a reasonable basis for our opinion. We express our opinion that:

FISCAL YEAR 073/074 AUDIT REPORT

1. We have received all the information and explanation, which to best of my knowledge and belief were necessary for the purpose of my audit.
 2. The books of accounts have been maintained properly in conformity with the provision of the law.
 3. The accounts and records of the organization have been accurately maintained in accordance with the law.
 4. The enclosed balance sheet, Income Statement and Cash Flow Statement have been prepared based on Nepal accounting Standard.
- In my opinion, The financial Statements give a true and fair view of the financial position of the organization as at Asad 074 and the result of its operation flows for the period then ended in accordance with Nepal Accounting Standards or relevant practice.

RAJENDRA PD UPRETI FOR R.P. UPRETI & COMPANY

COP NO-473 "KH"

MOBILE NO 9845846601



आर.पी उप्रेती एण्ड कम्पनी

R.p.upreti & Company

Shantinagar Hetauda-5

फर्म रजिष्ट्रेशन नं. ३०५०

श्रेणी "ख"

पान नं. ३००८५६८८४

स.न. ३२७४

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INDEPENDENT AUDITOR'S REPORT TO THE

JANAKI WOMEN AWARENESS SOCIETY (JWAS)
ANANDNAGAR -04 DHANUSHA JANAKPURDHAM NEPAL

We have audited the accompanying Balance Sheet of Janaki Women's Awareness Society Nepal Anandnagar -04 dhanusha Janakpurdhm Nepal .fiscal year 073/04 and related statement of income and cash Flow Statement for the year ended on their date. These financial statements are the responsibility of the NGO management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Nepal Standards on auditing of relevant practices. Those standards or relevant practices require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes assessing the accounting principles used and significant estimates made by management. Examining on a test basis. Evidence supporting the amounts and disclosures in the financial statements. We believe that our audit provides a reasonable basis for our opinion. We express our opinion that:

- 1 We have received all the information and explanation, which to the best of my knowledge and belief were necessary for the purpose of my audit.
- 2 The books of accounts have been maintained properly in conformity with the provision of relevant Act.
- 3 The accounts and records of the organization have been accurately maintained in accordance with the law.
- 4 The enclosed balance sheet, Income Statement and Cash Flow Statement have been prepared based on Nepal accounting Standard.

In my opinion, The financial Statements give a true and fair view of the financial position of the organization as on Ashad 074 and the result of its operation flows for the period then ended in accordance with Nepal Accounting Standards or relevant practice.

Date: bhadra 27, 2074

Place : Janakpur

Rajendra pd upreti

For R.p.upreti & company

Mo no 9845846601



JANAKI WOMEN AWARENESS SOCIETY, NEPAL

Anandnagar -04 dhanusha janakpurdham NEPAL

SCHEDULE -12

Significant Accounting policies and other notes to Account for FY 2073/074

1 General information and Background

Janaki women's Awareness society is NGO based in janakpurdham.Nepal that has been working with local communities and relevant stakeholders and improve solid waste management 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 ashad 074 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 The 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 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 asset

- 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)

6 increase of income

We have audited the financial document as income and expenditure of JWAS. we have found a remarkable increase in dummy income of Rs 2135554.30/- because of previous year debtor has not been maintained in balance sheet but VAT sales bill are released. VAT also deposited in income tax office, janakpur.

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JANAKI WOMENS AWARENESS SOCIETY (JWAS)
ANANDNAGAR ,JANAKPURDHAM -04 DHANUSHA, Nepal
BALANCE SHEET
AS OF ASHAD 31 ,2074

particular	shedule	curent year	Peivious year
Source of fund			
Reserve and surplus	1	2,053,642.36	(264,250.85)
project fund surplus	2	259951.00	0.00
Total		2313593.36	(264,250.85)
Aplication of fund			
property plant & equip	3	656547.22	470587.84
Total		656547.22	470587.84
current assets			
Advance loan and deposit	4	1885877.49	1725411.96
Cash and bank	5	1300236.68	4137603.72
Sundry debtor	6	509212.40	861275.09
Total current Assets		3695326.57	6724290.77
Less Current laibility			
Account payable	7	2,038,330.43	(7,459,129.46)
Net current assets		1656996.14	(734,838.69)
Total		2313543.36	(264,250.85)

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TRESURER

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PRESIDENT

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ACCOUNTANT

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AUDITOR



JANAKI WOMENS AWARENESS SOCIETY (JWAS)
ANANDNAGAR, JANAKPURDHAM -04 DHANUSHA, Nepal
CASH FLOW STATEMENT

JANAKI WOMENS AWARENESS SOCIETY (JWAS)
ANANDNAGAR, JANAKPURDHAM -04 DHANUSHA, Nepal
INCOME AND EXPENDITURE
AS OF ASHAD 31, 2074

Particular		current year	Privious year
Grant Received	Shedule -8	26156626.11	20134129.47
Internal income	Shedule -9	55300.00	70210.00
Total		26211926.11	20204339.47
Expenditure			
programm expences	shedule -10	23605101.28	19683688.86
internal exp	Shedule 11	196891.00	70210.00
Depriciation expences	schedule -3	92040.62	117,647.19
Total		23894032.90	19871546.05
Surplus difisit befor tax		2317893.21	332,793.42
Income tax		0.00	0.00
Previous year accumulated balance		(264,250.85)	(597,044.27)
Balance transferred to balance sheet		2053642.36	(264,250.85)

significance Accounting policy shedule -12

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TRESURER

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PRESIDENT

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ACCOUNTANT

R.P. Upreti
AUDITOR



JANAKI WOMENS AWARENESS SOCIETY (JWAS)
ANANDNAGAR ,JANAKPURDHAM -04 DHANUSHA, Nepal
CASH FLOW STATEMENT
AS OF ASHAD 31 ,2074

Cash flow from operating activiti	current year	privious year
Net profit befor taxation ,sale of property	2317893.21	332793.42
Adjustment for	0.00	0.00
Depreciation	92040.62	117647.19
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	763250.00
Increase sundry debtors	352062.69	226649.45
Increase sundry debtors	(160,465.53)	(2,586,687.05)
Decrease in sundry creditors	(5,420,799.03)	4807288.72
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	(2,819,268.04)	3660941.73
CASH FLOW FROM INVESTING ACTIVITIES	0.00	0.00
Purchase of fixed assets	(278,050.00)	0.00
proceeds from sales of equipment	0.00	0.00
intrest Received		0.00
Net cash from investing activities	(278,050.00)	0.00
proceeds from issuance of share capital	259951.00	0.00
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	0.00	0.00
Net cash use in financing activities	259951.00	0.00
Net increase cash and and cash equivalents	(2,837,367.04)	3,660,941.73
Cash and cash equivalents beginning of the year	4137603.72	476661.99
Cash and cash equivalents at the end of the year	1,300,236.68	4137603.72

TRESURER

PRESIDENT

ACCOUNTANT

AUDITOR



JANAKI WOMENS AWARENESS SOCIETY (JWAS)
ANANDNAGAR, JANAKPURDHAM -04 DHANUSHA, NEPAL
SHEDULE FORMING PART OF THE BALANCESHEET AND INCOME & EXPENDITURE
AS OF ASHAD 31, 2074

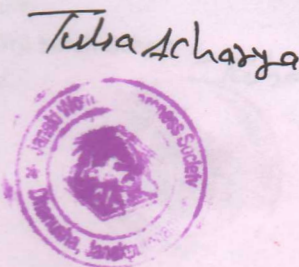
	schedule 1	current year	Privious year
Reserve and surplus			
Last year		(264,250.85)	(597,044.27)
This year		2317893.21	332,793.42
Total		2053642.36	(264,250.85)

Member fund	schedule 2	0.00	0.00
Member fund		0.00	0.00
Toatal		0.00	0.00

Advance loan & Deposite	schedule 4		
Advance CECI/PRAN		0.00	76,935.00
Advance open defication Program in Dhanusha		327040.95	1,648,476.96
Mandvi Rautahat		554300.73	0.00
RYC mohattari		523769.00	0.00
BWSN Sarlahi		480766.81	0.00
Project Staff		0.00	0.00
Toatal		1885877.49	1,725,411.96

Cash and bank	schedule 5		
ADB Branch cur 1005800437133019		5440.16	5,440.16
ADB JKP Branch Saving 1005800437122019		6593.30	6,593.30
Bok JNK Branch cur 0111200060210		4994.94	325,962.94
Bok JNK Branch cur 0111200060164		1300.70	1,300.70
Bok JNK Branch cur 0111200060127		4261.38	13,655.87
Bok JNK Branch cur 0111200060081		3343.77	1,564.04
Bok JNK Branch cur 0111200060112		431871.53	3,615,154.34
Bok JNK Branch cur 0111200060154		661041.97	2,057.36
Cash balance CECI/PRAN		0.00	76,935.26
cash in hand		0.00	3,145.51
EBL JKP Branch 01300105000017		7933.69	7,684.03
EBL JKP Branch 01300105000261		14651.14	14,148.30
NB bank bijulibazar ktm cur 005125571		38476.00	38,476.00
NB bank JKP Saving 006067811		7420.00	7,420.00
RB bank JNK branch PAF 5678		11436.23	11,436.23
RB bank mirchaiya siraha curent 752		5056.68	3,026.68
RB bank pidari curent 93119		2030.00	2,030.00
Sidhartha bank JNK branch cur-SB5018266		1573.00	1,573.00
Cash		92812.19	-
Total		1300236.68	4,137,603.72

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Sundry debtor**schedule 6**

Dhanusha DDC LGCDP + jhorlungpul	0.00	430,791.09
Recevable IFES/VR & CC support project	0.00	430,484.00
Women & Children Office, Dhanusha	200000.00	
FUND BOARD	259951.00	
FUND BOARD	49261.40	
Total	509212.40	861,275.09

Account payable**schedule 7**

Audit fee	42500.00	50,000.00
payble TDS	0.00	10,389.03
Payble house rent tax fund board	0.00	18,000.00
Payable RWSSP	0.00	1,541,600.00
Payble VR/CC	0.00	145,024.19
payble VR/VE and CC programm	0.00	430,484.00
payable fund board prog	0.00	5,263,632.24
Payble borrowing from other	200000.00	0.00
Payble audit fee TDS	7500.00	0.00
payable TDS RWSSP 10 batch schem	22903.17	0.00
payble house rent tax	11900.00	
payble jwas	22058.30	0.00
Payable RWSSP	1541600.00	0.00
payble VR/CC	90024.19	
payable TDS FUND BOARD	10857.00	0.00
payable TDS Globle giving Croud funding	7560.00	0.00
payable TDS LGCDP dhanussha, JANKPUR MUNICIPALTY	4800.00	0.00
payable TDS RWSSP	10857.00	0.00
payble TDS ODF	45723.00	
payble JWAS	7684.03	0.00
payable SFCG Staff PAHUCH prog	1780.00	0.00
payable TDS CECI PRAN	9079.74	0.00
payable staff ODF/GSF/UN-HABITAT	1504.00	0.00
payable staff ODF/GSF/UN-HABITAT	0.00	0.00
Toatal	2038330.43	7,459,129.46

Grant Received**schedule 8**

D D C Dhanusha LGCDP prog	339000.00	657,921.09
Grant income from RWSSP 1st	3881127.30	280,995.00
Grant income from FUND BOARD /RWSSP /ODF	1589638.80	
Grant Received from CECI/PRAN	237090.00	1,701,756.00
Grant received from Global Giving	1570829.51	494,785.48
Grant received from IFES/USAID	0.00	1,496,273.18
Grant received from JNP municipality	339000.00	339,000.00
Grant received from RWSSPDB/9th batch Schem	1570896.80	
Grant receivd from PAF Nepal	0.00	1,279,592.80

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Tuba Acharya



Grant recieved from GSF/UN-HABITAT, Nepal	6178326.70	13,051,820.32
Internal income member and Renewal fee	0.00	-
Grant income Janakpur Sub Metropolitan city child marriage	0.00	85,959.60
Grant income from SFCG/ PAHUNCH Program	10250717.00	
Grant income Women & Children Office, Dhanusha	200000.00	
Grant income from SFCH- football clinic	0.00	746,026.00
Total	26156626.11	20,134,129.47

Internal income

schedule 9

Citizen partnership		
Membership renewal and Fee	55300.00	70,210.00
Total	55300.00	70,210.00

Program exp

schedule 10

Bycycle & Education material Support to high school girl		
Bycycle & Education materials Support to high school girl	- 0.00	490,900.00
sub total	0.00	490,900.00
Child marriage programm	-	
Orientation on High school girl	0.00	40,000.00
Workshop on traditional Leder	0.00	45,959.60
sub total	0.00	85,959.60
Local governance DDC exp	-	
Jhorlunge pull support prog	- 0.00	318,921.09
Program cost and operational cost	- 0.00	179,000.00
Salary Exp LGCDP DDC & municipality	- 0.00	160,000.00
sub total	- 0.00	657,921.09
Local governance jnk municipality		
programm operation cost	- 0.00	99,000.00
salary LSP	- 0.00	240,000.00
Total exp	- 0.00	339,000.00
Open Defecation Free Campaign prog /GSF	-	
Open Defecation Free Campaign In dhanusha	- 0.00	763,250.00
Previous year adjustment	- 0.00	4,369,083.36
Program exp open defecation	- 0.00	264,109.81
program support cost	- 0.00	5,263,632.24
Returnable amount ODF /GSF/UN /HABITAT	0.00	467,491.07
Salary exp Defecation free campion	0.00	85,297.93
sub total	0.00	11,212,864.41
Poverty alliviation fund prog		
program Activities PAF	0.00	288,705.00
program support cost	0.00	109,944.60
salary exp	0.00	627,500.00
sub total	0.00	1,026,149.60

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Tulsi Acharya



03/04/2013

Promoting public Financial mgt VDC&school		
program cost	0.00	681,405.00
program support cost promoting public finance mag	0.00	45,299.00
Salary exp	0.00	526,045.16
TA/DA Promoting public finance mgt	0.00	49,350.00
sub total	0.00	1,302,099.16
Public police partnership hamro maidan		
public police partnership prog	0.00	746,026.00
sub total	0.00	746,026.00
Rural water and sanitation prog		
capacity building of WUC	0.00	204,000.00
organization support cost	0.00	629,200.00
programm activities water sanitation prog	0.00	343,000.00
Salary fund board	0.00	787,400.00
sub total	0.00	1,963,600.00
VR/,VE&CC support program		
Salary exp VR ,VE,&CC prog	0.00	519,000.00
TA/DA VR,VE&CC support prog	0.00	124,164.00
VR,VE& CC prog exp	0.00	1,216,005.00
sub total	0.00	1,859,169.00
Total exp	0.00	19,683,688.86

pahunch programm exp		
HR salary		
consortium co-ordinator central	54000.00	0.00
project coordinator	544416.33	0.00
Account officer	274894.00	0.00
social mobilizer	450193.43	0.00
sub total	1323503.76	0.00
other exp		
office supplies cost	426264.42	0.00
Material supplie /equipment cost	193300.00	0.00
programm support cost	5990146.76	0.00
sub total	6609711.18	0.00
Total	7933214.94	0.00
ODF campaign in dhanusha /GSF program		
programm support cost	3985211.83	0.00
Human resource cost	1385833.37	0.00
Travel expenses	164500.00	0.00
Total	5535545.20	0.00
Local governance community programm IGCDP		
LSP salary exp	240000.00	0.00
monitiring and field visit	20000.00	0.00

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Tulsi Acharya



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Promoting public Financial mgt VDC&school		
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LSP salary exp	240000.00	0.00
monitiring and field visit	20000.00	0.00

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Tulsi Acharya



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Stationary and documentation	10000.00	0.00
overhead cost	30000.00	0.00
VAT	39000.00	0.00
Total	339000.00	0.00
programm expensess of CECI / PRAN		0.00
PSAP,ASAP,AFO salary exp	290400.00	0.00
Transportation	37650.00	0.00
opration cost	6000.00	0.00
program cost	300643.00	0.00
Total	634693.00	0.00
Water and sanitation prog exp		0.00
project staff salary exp	2288000.00	0.00
fastival exp	190666.00	0.00
field exp	124800.00	0.00
scheme allowance	256000.00	0.00
programm activities with overhead	332150.00	0.00
overhead	439690.63	0.00
VAT 13%	244056.00	0.00
Total	3875362.63	0.00
Water and sanitation prog exp		0.00
projec staff salary exp	880000.00	0.00
Festival Expenses	75000.00	0.00
field exp	36700.00	0.00
scheme allowance	94000.00	0.00
programm activities with overhead	24000.00	0.00
programm overhead cost	294250.00	0.00
VAT 13% paid	182878.80	0.00
Total	1586828.80	0.00
Mithila handcraft training		0.00
Training materialas	37800.00	0.00
Salary exp	20000.00	0.00
DSA	42500.00	0.00
monitoring cost	13600.00	0.00
opration cost program support	86100.00	0.00
Total	200000.00	0.00
Globe giving programm exp		0.00
Bycycle support to school girl	942505.09	0.00
Education material support to school	181500.00	0.00
Distribution sermony exp	55200.00	0.00
opration and management cost	175624.42	0.00
Salary exp	156000.00	0.00
Transportation of bycycle	60000.00	0.00
Total	1570829.51	0.00
RWSEEDB programm 9nth batch schem		0.00

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Tulsa Acharya

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Stationary and documentation	10000.00	0.00
overhead cost	30000.00	0.00
VAT	39000.00	0.00
Total	339000.00	0.00
programm expensess of CECI / PRAN		0.00
PSAP,ASAP,AFO salary exp	290400.00	0.00
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Distribution sermony exp	55200.00	0.00
operation and management cost	175624.42	0.00
Salary exp	156000.00	0.00
Transportation of bycycle	60000.00	0.00
Total	1570829.51	0.00
RWSSEDB programm 9nth batch schem		0.00

THK

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Tulsa Acharya

1439



Staff salary exp	787400.00	0.00
Capacity building of WUC	144000.00	0.00
Women technical support service	160000.00	0.00
Sanitation revolving fund community girls	212600.00	0.00
programm support cost	286627.20	0.00
Total	1590627.20	0.00
Loocal governance community program		0.00
programm opration cost	- 99000	0.00
salary LSP	- 240000	0.00
Total exp	- 339,000.00	0.00
Grand Total	23605101.28	0.00
oraganization internal exp	Shedule 11	
general Assembly	5300.00	0.00
Dues Vat paid	141591.00	0.00
depriciation exp	0.00	0.00
Audit fee	50000.00	0.00
Total	196891.00	0.00
Grand Total	23801992.28	0.00

[Signature]
TRESRUR

Tula Acharya
PRESIDENT

[Signature]
ACCOUNTANT

[Signature]
AUDITOR



RAJENDRA P. UPRETI FOR R.P. UPRETI & COMPANY
COP NO-473 "KH"
MOBILE NO 9845846601