

Som Basnet & Associates

Registered Auditor

Regd.No. 3695

Baneshwor, Kathmandu

Ph - 9841344283

Independent Auditor's Report

To The Member of Aama Ghar Sewa Ashram

Kathmandu, Nepal

Report on the Audit of Financial Statements

We have audited the financial statements of Aama Ghar Sewa Ashram, which comprise the statement of financial position as at Ashadh 31st, 2080, and the statement of Income statement and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial Statements present fairly, in all material respects, the financial position of the company as at Ashadh 31st, 2080, and its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standard.

Basis for Opinion

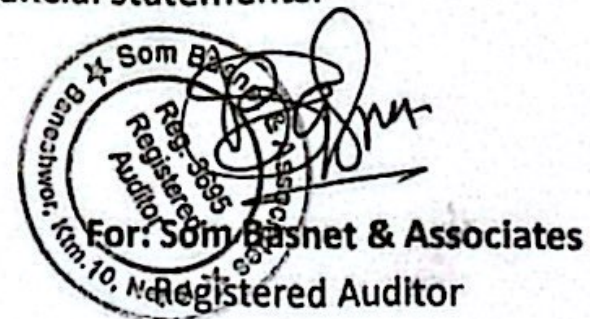
We conducted our audit in accordance with Nepal standards on Auditing (NSA). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statement section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the financial statements

The management of the private firm is responsible for preparation of fair presentation of these financial statements in accordance with applicable Nepal Accounting Standards. In preparing these statements the proprietor management of firm has to assess any misrepresentation made in these statements.

Auditors' Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



Date: 2080.08.21

Kathmandu

UDIN : 231207RAC0544UCDA2

Som Bahadur Basnet

Auditor

Aatma Ghar Sewa Aashram
Manhari-08, Simpani, Makwanpur
Income Statement
For the Year ended 31st Ashadh, 2080

Particulars	Schedule	Current Year 2079-80	Previous Year 2078-79
Income			
Donation Received From Different Sources	7	3,141,824.08	4,042,183.81
Grant Received From Different Sources		-	-
Gross Donation Income(A)		3,141,824.08	4,042,183.81
Expenses			
Administrative Expenses	8	1,405,598.79	1,247,304.68
Depreciation	9	3,165,067.89	3,380,621.40
Gross Expenses(B)		4,570,666.68	4,627,926.08
Net Surplus/(Deficit) For the Year [A-B]		(1,428,842.60)	(585,742.27)
Surplus/(Deficit) from previous year		(635,750.10)	(50,007.83)
Total Surplus(Deficit) till this year		(2,064,592.69)	(635,750.10)

Date: 2080.08.21
Kathmandu

As per our attached report of even date


For: Som Basnet & Associates

Registered Auditor


Ram Chandra Upreti
(Chairman)


Sangita Dhakal
(Treasurer)


Bijay Raj Sigdel
(Trustee)


Som Bahadur Basnet
Auditor



Aama Ghar Sewa Aashram
Manhari-08, Simpani, Makwanpur
Schedules Forming Part of the Balance Sheet

Schedule 1

Reserve Fund

Particulars	Current Year 2079-80	Previous Year 2078-79
Accumulated Reserve upto last year	5,800,083.78	6,385,826.04
Add: Net Income/Loss During the Year	(1,428,842.60)	(585,742.27)
Total	4,371,241.18	5,800,083.78

Schedule 2

Akshay Kosh Fund

Particulars	Current Year 2079-80	Previous Year 2078-79
Accumulated Collection upto last year	5,989,912.00	4,321,797.00
AkshyaKosh Collected this year	1,526,376.00	1,668,115.00
Total	7,516,288.00	5,989,912.00

Schedule 3

Building Construction Fund

Particulars	Current Year 2079-80	Previous Year 2078-79
Last Year Balancing Fund	33,782,324.50	22,974,749.50
Building Fund Collected this year	-	10,807,575.00
Total	33,782,324.50	33,782,324.50

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Schedule 7

Donations

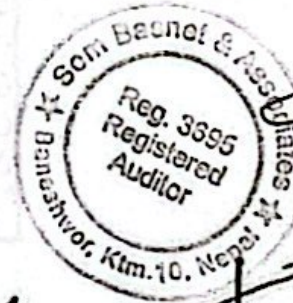
Particulars	Current Year 2079-80	Previous Year 2078-79
General Donation	1,703,824.08	4,042,183.81
Specific Donation	1,438,000.00	-
Total	3,141,824.08	4,042,183.81

Schedule 8

Administrative Expenses

Particulars	Current Year 2079-80	Previous Year 2078-79
Audit Fee	40,000.00	40,000.00
Bank Charge	838.00	2,660.00
Donation	10,000.00	-
Electricity & Telephone	133,196.12	88,578.89
Welcome & Greeting Expenses	45,800.00	-
Fuel Expenses	-	16,312.50
Food Expenses	652,990.00	524,947.49
Liabrary Expense	-	39,200.00
Miscellaneous Expense	4,721.67	26,070.80
Printing & Stationery Expenses	109,806.00	158,995.00
Park & Other Expenses	21,200.00	116,365.00
Repair & Maintenance Expenses	8,527.00	19,275.00
Uniform Expenses	16,020.00	-
Salary	✓ 312,000.00	214,900.00
Wages	✓ 50,500.00	-
Total	1,405,598.79	1,247,304.68

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Sundry Creditors

Particulars	Amount
Abhisek Plastic Concern	85345.34
Arsad Enterprises	477
Asmit Suppliers	100850
Jay Kalika Hardware	695
Manakamana Upvc Jhyal Dhoka Sansaar Pvt Ltd	260352.31
Narayani Plastic Udhog P Ltd	12230
Sajha Electric Suppliers	347284.16
Sarit International P Ltd	200000
Uttam Brothers	27211
Sangita Dhakal	86691.79
Upabhokta Nirman Samiti	150000
Total	1,271,136.60

Loan & Advances

Particulars	Amount
Bhairav Collection House	68000
BM and SMR Trade Support Pvt Ltd	5000
Frame Bazar	60000
Jay Laxmi Hardware	75000
Kalika Furniture	17000
Manakamana Pustak Pasal	14470
Mahesh Duwadi	7000
Miracle Solution	20000
New Abhisek Plastic	88345
New Sangam Enterprises	351000
Nik the Designer	28000
Nirmal Steel Furniture Udhog	40000
T.P.C Power Solution Pvt Ltd	100000
Voltage Steel House	100000
Peace Park Manahari	119900
Total	1,093,715.00

Borrowings

Particulars	Amount
Bashu Dev Kuinkel	350000
Bijay Raj Sigdel	1066984.42
Ram Chandra Upreti	428582.67
Total	1,845,567.09

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Aama Ghar Sewa Aashram
Manhari-08, Simpani, Makwanpur
Balance Sheet
As on 31st Ashadh, 2080

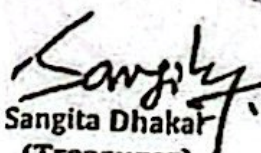
Particulars	Schedule	Amount In Rs.	
		Current Year 2079-80	Previous Year 2078-79
Sources of Funds:			
Reserve Fund	1	4,371,241.18	5,800,083.78
Akshay Kosh Fund	2	7,516,288.00	5,989,912.00
Building Construction Fund	3	33,782,324.50	33,782,324.50
Total		45,669,853.68	45,572,320.28
Application of Fund			
Fixed Assets			
Gross Block	9	53,496,309.85	51,097,409.26
Less: Depreciation		8,177,062.51	5,011,994.63
Fixed Assets (Net)		45,319,247.34	46,085,414.64
Current Assets			
Cash & Bank Balances	4	2,417,215.03	743,062.24
Deposits, Advances & Trade Receivables	5	1,093,715.00	2,332,046.25
Total Current Assets		3,510,930.03	3,075,108.49
Less: Total Current Liabilities	6	3,160,323.69	3,588,202.85
Net Current Assets		350,606.34	(513,094.36)
Total		45,669,853.68	45,572,320.28

Significant Accounting Policies & Notes to Accounts 10

Date: 2080-08-21
Kathmandu

As per our attached report of even date
For: Som Basnet & Associates
Registered Auditor


Ram Chandra Upreti
(Chairman)


Sangita Dhakal
(Treasurer)

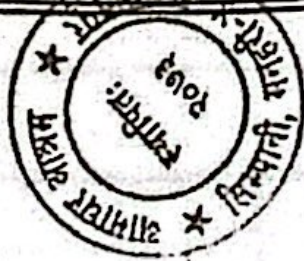

Bijay Raj Sigdel
(Trustee)


Som Bahadur Basnet
Auditor

Aama Ghar Sewa Aashram
Manhari-08, Simpani, Makwanpur
Cash Flow Statement
For the Year ended 31st Ashadh, 2080

Particulars	Amount in Rs.	
	Current Year 2079-80	Previous Year 2078-79
Operating Activities		
Net Profit (Loss) Before Tax	(1,428,842.60)	(585,742.27)
Add: Depreciation	3,165,067.89	3,380,621.40
Change in Working Capital:		
Decrease/(Increase) in Advance Loan & Deposit	1,238,331.25	4,840,420.70
Increase/(Decrease) in Current Liabilities	(427,879.16)	390,714.85
A. Cash Flow from Operating activities	2,546,677.38	8,026,014.68
Investing Activities		
Sales/(Purchase) of Fixed Assets	(2,398,900.59)	(20,078,632.44)
Sales/(Purchase) of Investment Assets	-	-
B. Cash Flow from Investing activities	(2,398,900.59)	(20,078,632.44)
Financing Activities:		
Increase/(Decrease) in Akshay Kosh Fund	1,526,376.00	1,668,115.00
Increase/(Decrease) in Building Fund	-	10,807,575.00
Increase/(Decrease) in Loan Funds	-	-
Less: Financial Charge	-	-
C. Cash Flow From Financing Activities	1,526,376.00	12,475,690.00
Net Cash Flow During the year (A+B+C)	1,674,152.79	423,072.24
Opening Cash & Bank Balances & Equivalents	743,062.24	319,990.00
Closing Cash & Bank Balances & Equivalents	2,417,215.03	743,062.24

Date: 2080-08-21
Kathmandu



As per our attached report of even date
For: Som Basnet & Associates
Registered Auditor

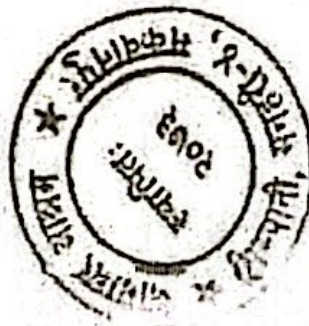
Ran Chandra Upreti
(Chairman)

Sangita Dhakal
(Treasurer)

Brijay Raj Sigdel
(Trustee)

Som Bahadur Basnet
Auditor





Schedule 4

Cash and Bank Balances

Particulars	Current Year 2079-80	Previous Year 2078-79
Cash in hand	300,854.01	1,393.29
Cash at Bank	2,116,361.02	741,668.95
Mahalaxmi Bikash Bank Ltd.	267,659.56	348,664.56
Citizen Bank Ltd.(Current A/c)	358,312.90	109,406.90
Citizen Bank Ltd.(Akshay Kosh)	1,490,388.56	283,597.49
Total	2,417,215.03	743,062.24

Schedule 5

Prepays, Loans, Advances & deposits

Particulars	Current Year 2079-80	Previous Year 2078-79
Loan & Advances	1,093,715.00	2,332,046.25
Total	1,093,715.00	2,332,046.25

Schedule 6

Current Liabilities & Provisions

Particulars	Current Year 2079-80	Previous Year 2078-79
Audit Fee Payable	39,400.00	34,000.00
TDS on Audit Fee	600.00	6,000.00
TDS on Wages	500.00	-
SST Payable	3,120.00	-
Sundry Creditors	1,271,136.60	908,937.14
Borrowings	1,845,567.09	2,639,265.71
Total	3,160,323.69	3,588,202.85

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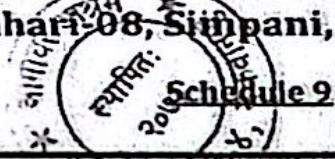
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AamaGhar Sewa Aashram
Manhari-08, Simpani, Makwanpur



2078-79

Particular	Cost Price				Depn. Rate	Depreciation			Net Book Value
	As on 01.04.2078	Additional During the Year	Disposal During the Year	Total Gross Value		As on 01.04.2078	Depreciation For the Year	Total Depreciation	As on 32.03.2079
Class "A"	30,482,547.56	14,966,861.02	-	45,449,408.58	5%	1,524,127.38	2,272,470.43	3,796,597.81	41,652,810.77
Land Purchase		4,442,000.00		4,442,000.00	0%	-	-	-	4,442,000.00
Building Construction	30,482,547.56	10,524,861.02	-	41,007,408.58	5%	1,524,127.38	2,272,470.43	3,796,597.81	37,210,810.77
Class "B"	411,927.00	5,101,181.42	-	5,513,108.42	20%	82,385.40	1,086,144.60	1,168,530.00	4,344,578.42
CardLess	8,320.00	-	-	8,320.00	20%	1,664.00	1,331.20	2,995.20	5,324.80
Washing Machine/Freezer/Fan	311,840.00	-	-	311,840.00	20%	62,368.00	49,894.40	112,262.40	199,577.60
Furniture	91,767.00	3,008,208.23	-	3,099,975.23	20%	18,353.40	616,324.37	634,677.77	2,465,297.46
Office Equipment	-	675,074.19	-	675,074.19	20%	-	135,014.84	135,014.84	540,059.35
Computer&Accessories	-	1,164,999.00	-	1,164,999.00	20%	-	232,999.80	232,999.80	931,999.20
Scooter	-	252,900.00	-	252,900.00	20%	-	50,580.00	50,580.00	202,320.00
Class "B"	124,302.26	10,590.00	-	134,892.26	20%	24,860.45	22,006.36	46,866.81	88,025.45
Kitchen Utensils	124,302.26	10,590.00	-	134,892.26	20%	24,860.45	22,006.36	46,866.81	88,025.45
TOTAL	31,018,776.82	20,078,632.44	-	51,097,409.26		1,631,373.23	3,380,621.40	5,011,994.63	46,085,414.64

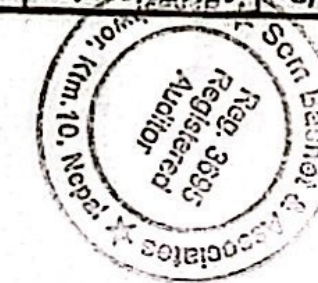
2079-80

Particular	Cost Price				Depn. Rate	Depreciation			Net Assests
	As on 01.04.2079	Additional During the Year	Disposal During the Year	Total Gross Value		As on 01.04.2079	Depreciation For the Year	Total Depreciation	As on 31.03.2080
Class "A"	45,449,408.58	1,993,437.45	-	47,442,846.03	5%	3,796,597.81	1,960,212.41	5,756,810.22	41,686,035.81
Land Purchase	4,442,000.00	-	-	4,442,000.00	0%	-	-	-	4,442,000.00
Building Construction	41,007,408.58	1,993,437.45	-	43,000,846.03	5%	3,796,597.81	1,960,212.41	5,756,810.22	37,244,035.81
Class "B"	5,513,108.42	400,263.14	-	5,913,371.56	25%	1,168,530.00	1,186,210.39	2,354,740.39	3,558,631.17
CardLess	8,320.00	-	-	8,320.00	25%	2,995.20	1,331.20	4,326.40	3,993.60
Washing Machine/Freezer/Fan	311,840.00	29,500.00	-	341,340.00	25%	112,262.40	57,269.40	169,531.80	171,808.20
Furniture	3,099,975.23	8,527.00	-	3,108,502.23	25%	634,677.77	618,456.12	1,253,133.88	1,855,368.35
Office Equipment	675,074.19	362,236.14	-	1,037,310.33	25%	135,014.84	225,573.87	360,588.71	676,721.62
Computer&Accessories	1,164,999.00	-	-	1,164,999.00	25%	232,999.80	232,999.80	465,999.60	698,999.40
Scooter	252,900.00	-	-	252,900.00	25%	50,580.00	50,580.00	101,160.00	151,740.00
Class "C"	134,892.26	5,200.00	-	140,092.26	20%	46,866.81	18,645.09	65,511.90	74,580.36
Kitchen Utensils	134,892.26	5,200.00	-	140,092.26	20%	46,866.81	18,645.09	65,511.90	74,580.36
TOTAL	51,097,409.26	2,398,900.59	-	53,496,309.85		5,011,994.63	3,165,067.89	8,177,062.51	45,319,247.34

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Aama Ghar Sewa Aashram
Manahari -08, Simpani, Makwanpur
Significant Accounting Policies and Notes to Account

Schedule 10

1) General Information

Trust get its "certificate of incorporation of Trust, from Government of Nepal, District Administration Office, Makwanpur (dated:-2074.02.04) with the objective of Social welfare of needy human being by the name of Aaamaghar Sewa Aashram, Manahari Vide registration No. 1776-2073/2074.

Trust gets PAN /VAT registration from Government of Nepal, Inland Revenue Department, Taxpayer Service Office, Hetauda vide PAN 608848237.

2) Bases of Accounting

These Financial Statements have been prepared in accordance with Generally Accepted Accounting Principles & Standards. The accounts have been prepared on accrual basis.

3) Fixed Assests & Depreciation

Rate of depreciation provided during the year for Fixed Assets has been changed as per Neplese Income Tax.

4) Cash & Balance

Cash Balance has been verified by management on the date.

5) Income & Expenses

Income & expenses has been accounted as per accrual basis.

6) Building Construction Fund

Building Construction Fund Collected During the Year has been expensed off.

7) Debtors & Creditors

Debtors & Creditors has been verified by the management

8) Provision for Income Tax

Provision for Income Tax has not been provisioned as per Income Tax Act 2058. No Calculation has been made for Income Tax and Deferred Tax.

9) Previous Year Figure

Previous Year's Figure has been regrouped/rearranged whereas found necessary.

10) Bracket () reflects the figures deduction.

11) Schedules

All the Schedules are integral parts of these financial statement.

12) Accounting Period

From 2079/04/01 to 2080/03/31 is the accounting period of these financial statement.

13) Amounts are expressed in Nepalese Rupee.





नेपाल सरकार
अर्थ मन्त्रालय
आन्तरिक राजस्व विभाग
आन्तरिक राजस्व कार्यालय

हेटौंडा, मकवानपुर
आन्तरिक राजस्व कार्यालय
हेटौंडा, मकवानपुर
२०७८

पत्र संख्या : २०७९/०८०

चलानी नं. : ५५९

मिति : २०७९/०६/२६

आयकर छुट दर्ता प्रमाण पत्र

देहायमा उल्लेख भएको संस्था आयकर ऐन, २०५८ को दफा २ को खण्ड (घ) को उपखण्ड (१) को (क) मा उल्लेख भए बमोजिमको नाफा नकमाउने उद्देश्यले स्थापना भएको गैह्र सरकारी संस्था रहेको र (ख) मा उल्लेख भए बमोजिमको सामाजिक संस्था रहेको देखिएकोले आयकर ऐन, २०५८ को दफा २ को खण्ड (घ) को उपखण्ड (१) तथा आयकर नियमावली, २०५९ को नियम ३ को उपनियम (२) बमोजिम सो संस्थालाई आयकर छुट पाउने संस्थाको रूपमा दर्ता गरी यो प्रमाणपत्र दिइएको छ ।

१. संस्था सम्बन्धी विवरण

क) स्थायी लेखा नम्बर : ६०८८४८२३७

ख) नाम श्री आमाघर सेवा सेवाश्रम

ग) ठेगाना : मनहरी ०८

घ) फोन नम्बर : ९८५५०६८४९२

च) संस्थाको उद्देश्य : गैर नाफा मुलक संस्था ।

छ) भौगोलिक कार्यक्षेत्र : मनहरी ०८ तथा जिल्ला भर

२. संस्थाको प्रारम्भिक दर्ता सम्बन्धी विवरण

क) दर्ता गर्ने निकाय : जिल्ला प्रशासन कार्यालय, मकवानपुर

ख) दर्ता नम्बर : १७७६

ग) दर्ता मिति : २०७४/०२/०४

३. मुख्य ब्यक्तिको विवरण

क) नाम र ठेगाना : रामचन्द्र उप्रेती

ख) फोन र मोबाइल नम्बर : ९८५५०६८४९२

२०७९/०६/२६
कर अधिकृत