



INDEPENDENT AUDITORS' REPORT

TO
THE MEMBERS OF
Himalayan Association Against STI-AIDS (HASTI-NEPAL)

Report on the Financial Statements

We have audited the accompanying financial statements of **Himalayan Association Against STI-AIDS(HASTI-NEPAL)** which comprise the balance sheet as at 31 Ashad 2078, the income and expenditure statement, the statement of cash flows for the year then ended and the notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Applicable Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Entity as at Ashad 31, 2078, its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards.

Kathmandu, Nepal



Himalayan Association Against STI-AIDS(HASTI-NEPAL)
Kathmandu, Nepal

Balance Sheet
As on Ashad 31, 2078 (As on 15th July,2021)

Amount in Nrs

S.N.	Particulars	Schedule	2077-2078	2076-2077
	Surplus upto previous year		(1,339,347)	(1,341,183)
	Add :Excess of income over expenditure		(168,652)	1,836
	Capital Fund		-	
A	Total Surplus		(1,507,999)	(1,339,347)
B	Fixed Assets	8	27,589	32,458
	Current Assets			
	Cash and Bank	3	30,411	48,215
	Advance & Deoposit	4	650,000	650,000
C	Total Current Assets		680,411	698,215
	Current Liabilities			
	Payables	5	2,216,000	2,070,020
D	Total Current Liabilities		2,216,000	2,070,020
E	Net Current Assets (C-D)		(1,535,589)	(1,371,805)
	Total (B+E)		(1,507,999)	(1,339,347)

Schedules are integral part of financial statement.

Dheer
Chairperson

Shakti
Treasurer

Rajanya
Secretary

Mr. B. Lamichhane
Auditor



Himalayan Association Against STI-AIDS(HASTI-NEPAL)

Income Statement

For the period from 01 shrawn 2077 to 31 Ashadh 2078

Amounts in npr

Particulars	Schedule	2077-2078	2076-2077
Income			
Income	1	-	644,000
Interest Income	2		
Total Income (A)		-	644,000
Expenditure			
Administrative Expenses	6	63,840	90,345
Direct Expenses	7	99,944	541,000
Depreciation	8	4,869	10,819
Total Expenditure (B)		168,652	642,164
Surplus/(Deficit) during the period		(168,652)	1,836

Schedules are integral part of Income Statement.

As per our report of even date


Chairperson


Treasurer


Secretary


Auditor

Place: Kathmandu, Nepal



Himalayan Association Against STI-AIDS(HASTI-NEPAL)

Cash Flow Statement

As on Ashad 31, 2078 (As on 15th July,2021)

S. No.	Particulars	2077-2078
A)	Cash Flow From Operating Activities	
	Surplus/(Deficit) during the period	(168,652)
	Adjustment for	
	Depreciation	4,869
	Operation of Cash Flow before change in Working Capital	(163,784)
	Changes in Working Capital	
	Decrease / (Increase) - Current Asset	-
	Increase / (Decrease) - Current Liabilities	145,980
	Prior period adjustment	
	Net Cash Flow from operating activities	(17,804)
B)	Cash Flow From Financing Activities	
	Sale / (Purchase) of Fixed Assets	-
	Net Cash Flow from Investing activities	-
C)	Cash Flow From Investing Activities	
	Cash received from donors not used for projects refunded	-
	Net Cash Flow from Financing activities	(17,804)
	Net increase / (decrease) in Cash (A+B+C)	(17,804)
	Opening balance of Cash and cash equivalents	48,215
	Closing balance of cash and cash equivalents	30,411


Chairperson


Treasurer


Secretary


Auditor



Himalayan Association Against STI-AIDS(HASTI-NEPAL)

Income		#schedule No:1	
S.No.	Particulars	2077-2078	2076-2077
1	NAST	-	63,000.00
2	Donation from Rangaraj Dhungana	-	581,000.00
	Total	-	644,000.00

Interest Income		#Schedule No 2	
S.No.	Particulars	2077-2078	2076-2077
1			
2			
3			
	Total		

Cash and Bank Balances		#Schedule No 3	
S.No.	Particulars	2077-2078	2076-2077
1	Cash & Bank Balance	30,411.27	48,215.00
	Total	30,411.27	48,215.00

Advance, Deposit & Receivable		#Schedule No 4	
S.No.	Particulars	2077-2078	2076-2077
1	Deposit		
2	Ministry of Health (Tobacco Control Programme)	650,000.00	650,000.00
	Total	650,000.00	650,000.00

Payable		#schedule No 5	
S.No.	Particulars	2077-2078	2076-2077
1	Audit Fee Payable	4,250.00	4,925.00
2	TDS on Audit fee	750.00	75.00
3	TDS on Salary	-	420.00
4	Payable to Rangaraj Dhungana	720,000.00	570,000.00
5	Loan From Executive Director	1,491,000.00	1,491,000.00
6	Rental TDS	-	3,600.00
7	Other Payable	-	-
	Total	2,216,000.00	2,070,020.00



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Shrestha

Rajaram



Administrative Expenses

#Schedule No:6

S.No.	Particulars	2077-2078	2076-2077
1	Renewal expenses in concerned authority	3,170.00	1,500.00
2	Salary	-	42,000.00
3	Rent Expenses	-	-
4	Printing & Stationery	1,720.00	3,525.00
5	Utilities		6,500.00
6	Postage and telephone expenses		-
7	Refreshment expenses	3,525.00	-
8	Bank Charges		-
9	Meeting Expenses		12,000.00
10	Newspaper expenses		7,000.00
11	Supervision & Reposting Expenses		-
12	Audit Fee	5,000.00	5,000.00
13	Audit Expenses	-	-
14	Water & Electricity	6,325.00	4,320.00
15	Communication Expenses	5,000.00	5,000.00
16	Miscellaneous Expenses	1,700.00	3,500.00
17	Repair & Maintenance	37,400.00	-
	Total	63,840.00	90,345.00

Direct Expenses

#Schedule No:7

S.No.	Particulars	2077-2078	2076-2077
1	Assessment of Nutrition & Food Status	99,943.73	91,000.00
2	Tobacco Prevention & Control Programme		450,000.00
3			
4			
	Total	99,943.73	541,000.00



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Jhasi

Rajani

M. B. Chikhae



Himalayan Association Against STI-AIDS(HASTI-NEPAL)

2077-2078

#Schedule No:8

S.No.	Particulars	Rate	Opening Balance	Addition	Depreciation Base	Depreciation	Closing Balance
1	Construction	5%					
2	Furniture & Fixture	25%					
3	Office Equipment	15%					
4	Computer & Printer	15%	32,458.00		32,458.00	4,868.70	27,589.30
5	Electrics & Electronics	15%					
6	Other Assets	15%					
	Total		32,458.00	-	32,458.00	4,868.70	27,589.30



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Shrestha

Rajendra

Bhattacharya

