

एक्तीसौं साधारण सभा

नवलपरासी

२ पौष, २०७९ (१७ दिसम्बर, २०२२)



एम्नेस्टी इन्टरनेसनल नेपाल

कोषाध्यक्षद्वारा प्रस्तुत आर्थिक वर्ष २०७८/०७९ को आर्थिक प्रतिवेदन

अध्यक्ष महोदय तथा सभासदज्यूहरू,

यस सम्मानित साधारण सभामा आर्थिक वर्ष २०७८/०७९ को आर्थिक प्रतिवेदन प्रस्तुत गर्ने अनुमति चाहन्छु। एम्नेस्टी इन्टरनेसनल नेपालको यस आर्थिक विवरणले आर्थिक वर्ष २०७८/०७९ को २०७८ साउन १ गते (१६ जुलाई २०२१) देखि २०७९ असार मसान्त (१६ जुलाई २०२२) सम्मको आयव्यय विवरणलाई जनाएको छ।

एम्नेस्टी एक अभियानमुखी संस्था

एम्नेस्टी इन्टरनेसनल एक अभियानमुखी संस्था हो। एम्नेस्टी नेपालमा आवद्ध सदस्यहरू यसले सञ्चालन गर्ने अभियानमा स्वयंसेवी रूपमा योगदानरत हुनुहुन्छ।

एम्नेस्टीको आर्थिक स्रोत

एम्नेस्टीले स्वतन्त्रता र निष्पक्षता कायम राख्न अभियान सञ्चालन र अनुसन्धानका कामका लागि कुनै पनि सरकार र राजनीतिक दलबाट आर्थिक अनुदान लिंदैन। यसका शुभेच्छुक र समर्थकबाट प्राप्त हुने आर्थिक सहयोग, अर्थ सङ्कलनका विभिन्न कार्यक्रमबाट प्राप्त रकम, सदस्यता शुल्क तथा विभिन्न देशमा रहेका राष्ट्रिय शाखाहरूले प्रत्येक वर्ष अनिवार्य बुझाउने रकम नै यसको प्रमुख आर्थिक स्रोत हो।

एम्नेस्टी नेपालको आर्थिक स्रोत

एम्नेस्टी नेपालको नियमित स्रोतान्तर्गत सदस्यता शुल्क, समूह/वार्षिक साधारण सभा दर्ता शुल्क, अर्थ सङ्कलन कार्यक्रमहरू, प्रकाशन एवं उत्पादित अन्य सामग्रीको बिक्रीबाट प्राप्त रकम आदि रहेका छन् भने अभियान सञ्चालन, प्रकाशन तथा कार्यालय सञ्चालन खर्चका लागि आर्थिक स्रोतको ठूलो हिस्सा हालसम्म एम्नेस्टी इन्टरनेसनलको अन्तर्राष्ट्रिय सचिवालयबाट प्राप्त भईआएको छ।

स्वतन्त्र, निष्पक्ष, पारदर्शी संस्था र आर्थिक पारदर्शिता

संस्थाले देशका कुनैपनि राजनीतिक दल वा सरकारबाट कुनैपनि किसिमको आर्थिक सहयोग लिंदैन तसर्थ यो आफैमा स्वतन्त्र संस्था हो। विगतका वर्षहरूमा भै यस वर्ष पनि आ.व. २०७८/०७९ को लेखापरीक्षण प्रतिवेदन नेसनल बोर्डले पारित गरे पश्चात संस्थामा आवद्ध समूहहरू मार्फत सदस्यहरूलाई नियमित सर्कुलर गराइ पेश गरिनेछ। यसका साथै सार्वजनिक दस्तावेजको रूपमा वितरण गर्न तयार गरिएको यस संस्थाको वार्षिक प्रतिवेदन र साधारण सभाको दस्तावेज पुस्तिकामा लेखापरीक्षण प्रतिवेदनलाई अनिवार्य रूपमा समावेश गरिनेछ। साधारण सभाका सबै समूह/युथ नेटवर्कका प्रतिनिधि र साधारण सभाका सहभागीहरूलाई उपलब्ध गराई छलफल गरिनेछ।

साधारण सभाले लेखापरीक्षण प्रतिवेदन पारित गरे लगत्तै पत्रकार सम्मेलन आयोजना गरी अधिल्लो आ.व.मा के कस्ता कामहरू गरिए र कहाँबाट कति रकम प्राप्त भई के के काममा कति कति रकम खर्च भयो भनी सार्वजनिक गरी सामाजिक लेखापरीक्षण गरिनेछ।

साधारण सभाबाट लेखापरीक्षण प्रतिवेदन पारित भएपछि सो प्रतिवेदन जिल्ला समन्वय समिति, जिल्ला प्रशासन कार्यालय, समाज कल्याण परिषद्, एम्नेस्टी इन्टरनेसनलको अन्तर्राष्ट्रिय सचिवालय लगायतका निकायहरूमा पेश गरिनेछ। यसका अलावा कुनै पनि व्यक्ति वा संस्थाले यस संस्थाको लेखापरीक्षण प्रतिवेदन वा आर्थिक कारोबारको सम्बन्धमा सूचना माग गरेमा तुरुन्त उपलब्ध गराउने व्यवस्था गरिनेछ।

आयव्यय विवरण

यस संस्थाको आ.व. २०७८/०७९ मा आम्दानी तर्फ रु. ३,३६,१३,५८०।०० (तिन करोड छत्तिस लाख तेह्र हजार पाँच सय असी रूपैया) रहेको छ भने खर्च तर्फ रु. २,७७,६९,९२५।०० (दुई करोड सतहत्तर लाख उनन्सत्तरी हजार नौ सय पचिस रूपैया) रहेको छ ।

क) आय विवरण

आ.व. २०७८/०७९ को आम्दानी तर्फको रु. ३,३६,१३,५८०।०० (तीन करोड छत्तिस लाख तेह्र हजार पाँच सय असी रूपैया) मा अन्तर्राष्ट्रिय सचिवालयबाट Resource Allocation Mechanism (RAM Grant) अन्तर्गत प्राप्त रकम रु. ३,०२,५४,३२७।०० (तीन करोड दुई लाख चउन्न हजार तीन सय सत्ताईस रूपैयाँ) सदस्यता शुल्क बापत प्राप्त रकम रु. १२,४६,०९०।०० (बाह्र लाख छयालिस हजार नब्बे रूपैयाँ) र अन्य रु. २१,१३,१६३।०० (एक्काईस लाख तेह्र हजार एक सय त्रिसष्टी रूपैया) समावेश गरिएको छ ।

कुन कुन शीर्षकमा कति कति आम्दानी भए भन्ने विस्तृत विवरण लेखापरीक्षण प्रतिवेदनको अनुसूची ५ मा उल्लेख गरिएको छ ।

आ.व. २०७८/०७९ को खर्च तर्फ २,७७,६९,९२५।०० (दुई करोड सतहत्तर लाख उनान्सत्तरी हजार नौ सय पचिस रूपैया) मा कार्यक्रमतर्फ रु. १,३०,३१,१२६।०० (एक करोड तीस लाख एक्तीस हजार एक सय छब्बीस रूपैया) र प्रशासनतर्फ रु. १४,७३८,७९८।०० (एक करोड सर्चालिस लाख अर्तिस हजार सात सय अन्ठानब्बे रूपैया) समावेश छ ।

कुन कुन शीर्षकमा कति कति खर्च भए भन्ने विस्तृत विवरण लेखापरीक्षण प्रतिवेदनको अनुसूची ६ मा उल्लेख गरिएको छ ।

ख) बैङ्क मौज्दात, पेशकी, अग्रिम भुक्तानी र दायित्व विवरण

आ.व. २०७८/०७९ आषाढ मसान्तसम्म कुल रु. २,७६,८७,४२७ (दुई करोड छयहत्तर लाख सतासी हजार चार सय सत्ताईस रूपैया) बैङ्क मौज्दात रहेको छ ।

आ.व. २०७८/०७९ आषाढ मसान्तसम्म संस्थाको पेशकी र अग्रिम भुक्तानी बापतको रकम रु. ५,५१,०९६ (पाँच लाख एकाउन्न हजार छयान्नब्बे रूपैया) रहेको छ ।

आ.व. २०७८/०७९ आषाढ मसान्त सम्म संस्थागत दायित्वको रूपमा रु. ४४,६८,८६९ (चवालिस लाख अठसष्टी हजार आठ सय छयान्नब्बे रूपैया) रहेको छ ।

आ.व. २०७८/०७९ आषाढ मसान्त सम्मको बैङ्क मौज्दात, पेशकी, अग्रिम भुक्तानी र दायित्व विस्तृत विवरण अनुसूची २ मा उल्लेख गरिएको छ ।

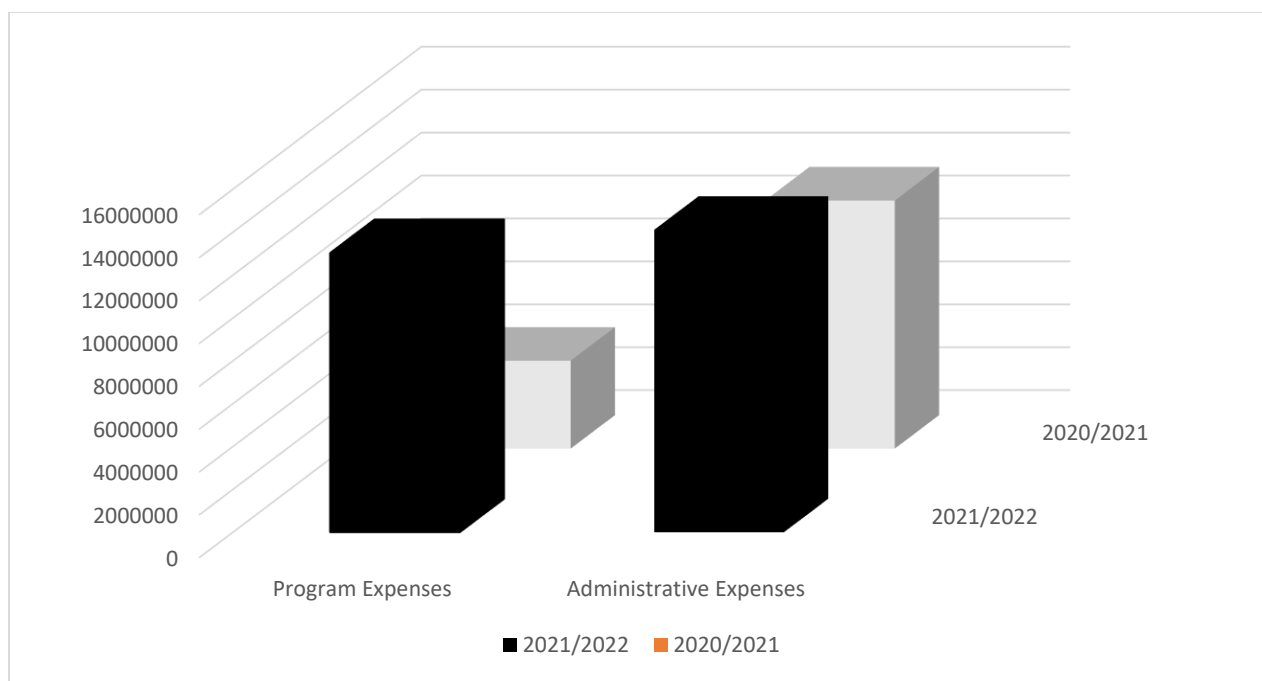
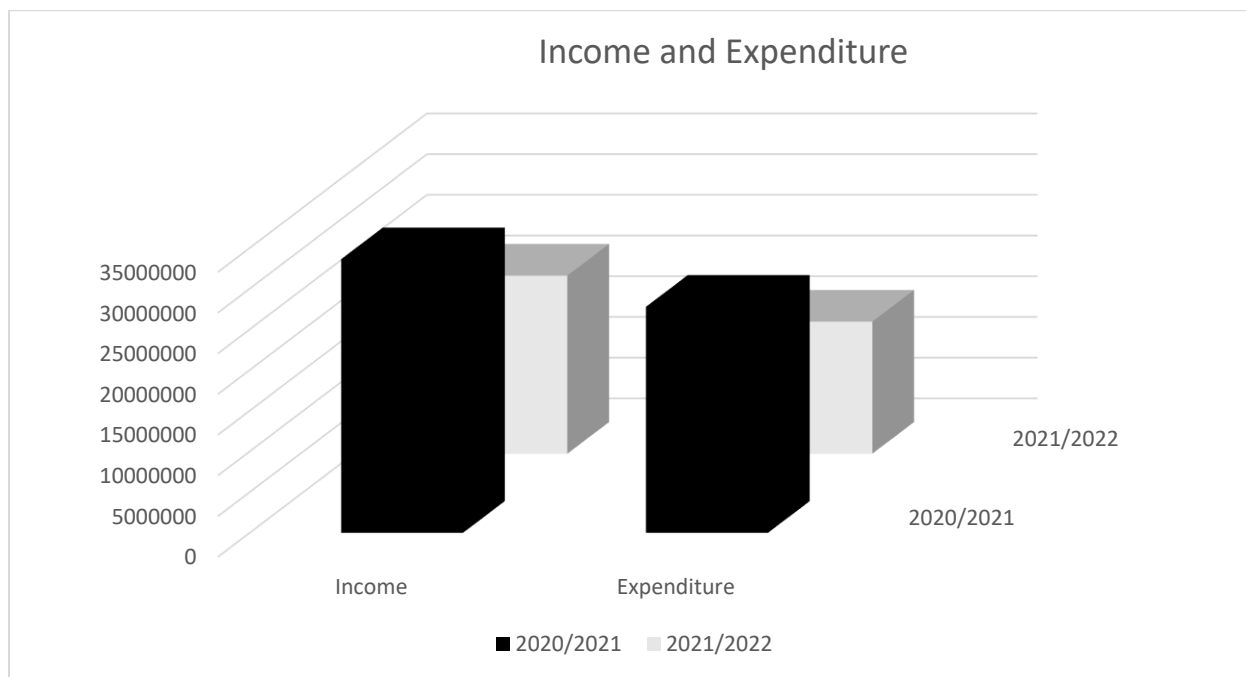
ग) ह्रास कट्टी विवरण

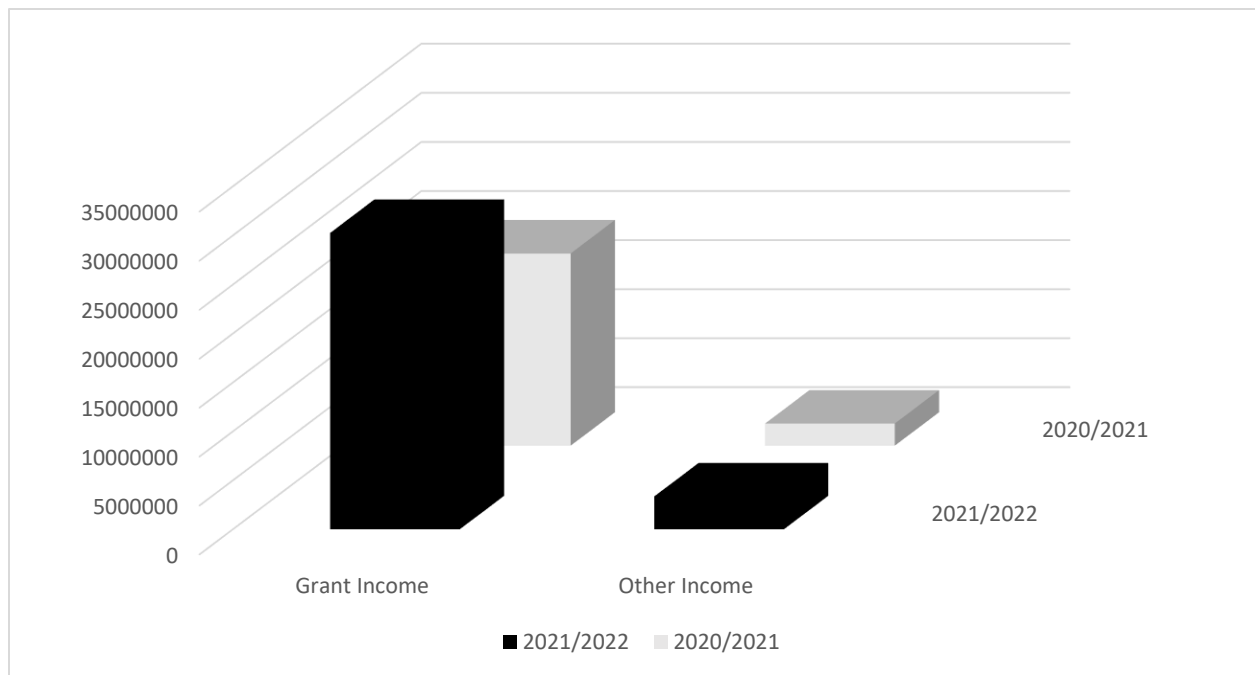
आ.व. २०७८/०७९ आषाढ मसान्त सम्म संस्थामा रहेका सम्पूर्ण ह्रास कट्टी योग्य सम्पतिहरूको आयकर ऐन २०५८ ले प्रत्यायोजन गरे बमोजिम रु. ६,२३,४९७ (छ लाख तेईस हजार चार सय सन्तान्नब्बे रूपैयाँ) ह्रास कट्टी गरिएको छ ।

घ) स्रोतमा करकट्टी रकम दाखिला

आ.व. २०७८/०७९ आषाढ मसान्त सम्म संस्थाले रु. १६,८८,१३९।३ (सोढ्र लाख अठ्ठासी हजार एक सय उनान्चालीस रूपैयाँ र तिस पैसा) स्रोतमा करकट्टी बापतको रकम नेपाल सरकार करदाता सेवा कार्यालय बालाजुमार्फत कर दाखिला गरेको छ ।

ड) आर्थिक प्रतिवेदन Chart मा





अध्यक्ष महोदय,

एम्नेस्टीको नीतिभिन्न रही समय समयमा अन्तर्राष्ट्रिय सचिवालयलाई गर्नुपर्ने रिपोर्टिङ गर्दै अन्तर्राष्ट्रिय सचिवालयको प्रत्यक्ष निर्देशनमा नेपाल सरकारले तोकेको करसम्बन्धी प्रचलित नियमलाई समेत पुरा गर्दै एम्नेस्टी नेपालको आर्थिक कारोबारहरू भएका छन् ।

एम्नेस्टी इन्टरनेसनल नेपाल शाखाको आर्थिक अवस्था विगतमा भैं यसवर्ष पनि सन्तोषजनक रहेको छ । एम्नेस्टी नेपाल शाखालाई विभिन्न क्षेत्रबाट सहयोग पुऱ्याउनु हुने शुभचिन्तक, कार्यक्रम र विभिन्न अभियानहरूमा सहयोग पुऱ्याउनु हुने समूह, निर्माणाधीन समूह तथा युथ नेटवर्कहरू र अन्तर्राष्ट्रिय सचिवालयप्रति हार्दिक आभार व्यक्त गर्दै आगामी दिनहरूमा पनि यहाँहरूको निरन्तर र सक्रिय सहयोगको अपेक्षा राख्दछु ।

धन्यवाद ।

रोशन बजगाईं

कोषाध्यक्ष

मिति: २०७९ कार्तिक २२

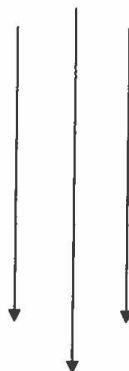
Amnesty International Nepal

Balaju, Nepal

Audit Report

For

For the Period 16 July 2021 to 16 July 2022



Submitted by:

Khatiwada Dipesh & Associates
Chartered Accountants
Mahalaxmi-7, Lalitpur

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF AMNESTY INTERNATIONAL NEPAL

Opinion

We have audited the financial statements of Amnesty International Nepal for the year ended 32 Ashad 2079 (16 July 2022) which comprise of the Balance Sheet, Statement of Income and Expenditure, 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 give a true and fair view of the financial position of Amnesty International Nepal as at 32 Ashad 2079 (16 July 2022), and of its financial performance and cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Amnesty International Nepal in accordance with the handbook of code of ethics issued by Institute of Chartered Accountants of Nepal and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The management is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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 NSAs will always detect a material misstatement when it exists.

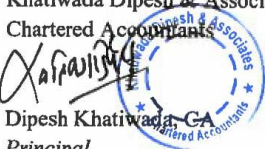


Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercised professional judgment and maintained professional skepticism throughout the audit. We also:

- Identified and assesses the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtained an understanding of internal control relevant to the audit 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 organization's internal control;
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the organization;
- Concluded on the appropriateness of the managements' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern; and
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

For and on behalf of
Khatiwada Dipesh & Associates;
Chartered Accountants

Dipesh Khatiwada, CA
Principal

Kathmandu, Nepal
Date: 28 September 2022


UDIN: 220928CA01360fr2Ox

Amnesty International Nepal
Balaju, Kathmandu
Balance Sheet
As at 32 Ashad 2079

Particulars	Schedule	Current Year (NPR)	Previous Year (NPR)
<u>ASSETS</u>			
Non Current Assets			
Fixed Assets	3	8,719,790	4,584,602
Total Non Current Assets (A)		8,719,790	4,584,602
Current Assets			
Advance, Deposit & Receivables	1	551,096	424,217
Cash & Cash Equivalents	2	27,717,427	24,795,412
Total Current Assets (B)		28,268,523	25,219,629
TOTAL ASSETS (A+B)		36,988,313	29,804,231
<u>FUND BALANCE & LIABILITIES</u>			
Fund Balance			
Opening Fund Balance		26,675,787	21,024,480
Fund Balance Transfer from Income Statement		5,843,656	5,651,307
Total Fund Balance (C)		32,519,442	26,675,787
Current Liabilities			
Payables	4	4,468,869	3,158,444
Total Current Liabilities (D)		4,468,869	3,158,444
TOTAL FUND BALANCE & LIABILITIES (C+D)		36,988,313	29,834,231
Significant Accounting Policies and Notes to Account	7		


Note: Schedule 1 to 4 and 7 form integral part of Statement of Financial Position.

As per our report of even date


 Bipin Budhathoki
 Chairperson


 Sachita Kuikel
 General Secretary


 Keshab Pokharel
 Vice Chairperson


 Hom Bahadur Adhikari
 Deputy General Secretary

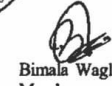

 Roshan Bajgain
 Treasurer


 Nirajan Thapaliya
 Director

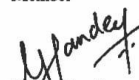

 Dipesh Khatiwada
 Principal
 Khatiwada Dipesh & Associates
 Chartered Accountants

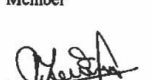
Nikhil Pokharel
 Member



 Devendra Kumar Sejuwal
 Member


 Bimala Wagle
 Member


 Barun Kuikel
 Member


 Garima Pandey
 Member


 Manju Bishwakarma
 Member


 Alina Gadnam
 Finance & Admin Manager

Location: Kathmandu, Nepal
 Date: 22 September 2022

Amnesty International Nepal
Balaju, Kathmandu
Statement of Income and Expenditure
For the period from 1 Shrawan 2078 to 32 Ashad 2079

Particulars	Schedule	Current Year (NPR)	Previous Year (NPR)
Income			
Grant Income	5	30,254,327	19,617,348
Other Income	5	3,359,253	2,258,925
Total Income		33,613,580	21,876,273
Expenses			
Project-1 Advancing ESCR in Nepal [P.4.1]	6	316,228	-
Project-2: Human Rights Education Programme	6	152,550	186,450
Project-3: Human Rights Education Programme	6	1,107,492	893,948
Project-4: Campaign on Truth, Justice and Reparation	6	524,493	117,444
Project-5: Campaigns and Communications	6	2,047,223	1,106,984
Project-6: Strengthening Growth	6	929,717	61,501
Project-7: Governing Effectively	6	1,480,700	115,081
Project-8: Strengthening Growth /Local Language Program	6	222,526	-
Project-9: Enhancing Governance	6	6,250,197	1,621,488
Administration Expenses	6	14,115,301	11,571,591
Depreciation	3	623,497	550,479
Total Expenses		27,769,925	16,224,966
Surplus/(Deficit) Income Over Expenditure		5,843,656	5,651,307


Significant Accounting Policies and Notes to Account


7

Note: Schedule 5 to 7 form integral part of Statement of Income and Expenditure


 Bipin Budhathoki
 Chairperson

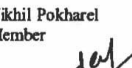

 Sachita Kuikel
 General Secretary

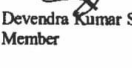

 Keshab Pokharel
 Vice Chairperson



 Hom Bahadur Adhikari
 Deputy General Secretary


 Roshan Bajgain
 Treasurer

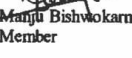

 Niraj Thapaliya
 Director


 Nikhil Pokharel
 Member


 Devendra Kumar Sejuwal
 Member

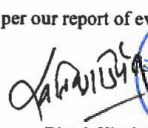

 Bimala Wagle
 Member


 Garima Pandey
 Member


 Manju Bishwakarma
 Member


 Akina Gautam
 Finance & Admin Manager

As per our report of even date


 Dipesh Khatriwada
 Principal
 Khatriwada Dipesh & Associates
 Chartered Accountants


 Barun Kuinkel
 Member

Location: Kathmandu, Nepal

Date: 22 September 2022

Amnesty International Nepal
Balaju, Kathmandu
Cash Flow Statement
For the period from 1 Shrawan 2078 to 32 Ashad 2079

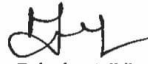
Description	Current Year (NPR)	Previous Year (NPR)
Cash Flow from Operating Activities		
Surplus/(Deficit) during the year	5,843,656	5,651,307
Adjustment for depreciation on fixed assets	623,497	550,479
Loss on Sale of Assets		
Operating Deficit before Working Capital Changes	6,467,152	6,201,786
Decrease/ (Increase) in Receivables	(126,879)	591,709
Increase/ (Decrease) in Payables	1,310,424	1,549,210
Cash Flows from Operating Activities (A)	7,650,698	8,342,705
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(4,758,683)	(117,443)
Sale of Fixed Assets	-	-
Cash Flows from Investment Activities (B)	(4,758,683)	(117,443)
Net Increase/ Decrease in Cash (A+B)	2,892,015	8,225,262
Cash and Cash Equivalent at the beginning of the year	24,795,412	16,600,150
Cash and Cash Equivalent at the end of the year	27,687,427	24,825,412

Note: Significant Accounting Policies and Notes to Account form integral part of Statement of Cash Flows


 Bipin Budhathoki
 Chairperson


 Sachita Kuikel
 General Secretary



 Keshab Pokharel
 Vice Chairperson


 Hom Bahadur Adhikari
 Deputy General Secretary


 Keshan Bajgain
 Treasurer


 Nirajan Chapaliya
 Director

As per our report of even date



 Dipesh Khatri
 Principal
 Khatriwada Dipesh & Associates
 Chartered Accountants

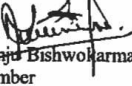
Nikhil Pokharel
 Member

Devendra Kumar Sejuwal
 Member

Bimala Wagle
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 Barun Kuikel
 Member


 Garima Pandey
 Member


 Manoj Bishwakarma
 Member




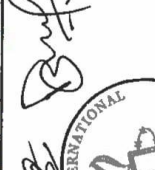

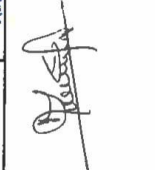
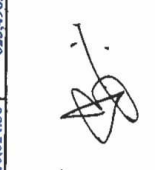

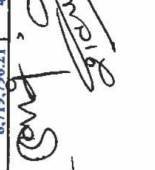

 Alina Gautam
 Finance & Admin Manager

Location: Kathmandu, Nepal
 Date: 22 September 2022

Amnesty International Nepal
Balaju, Kathmandu
Schedules to Financial Statements for Fiscal Year 2078/79

Schedule 3: Fixed Assets

S.N.	Particulars	Gross Block			Depreciation Rate	Accumulated Depreciation			Amount (NPR)	
		Opening Balance (At Cost Price)	Addition During the Year	Total Assets at Cost Price (A)		Depreciation Up to Last Year	Depreciation for the Year	Total Depreciation (B)	Net Book Value As at 31.03.2078	Net Book Value As at 31.03.2078
A	Land	870,132	-	870,132	-	-	-	-	870,132.00	870,132.00
B	Building	5,275,403	2,639,051	7,914,454	5%	2,961,127.00	247,666.36	3,208,793.36	4,705,660.80	2,314,276.21
C	Office Equipment (Computer & Accessories)									
1	Computer	2,174,882	200,240	2,375,122	25%	1,901,073.00	94,158.50	1,995,231.50	379,890.75	273,809.25
2	Printer	111,949		111,949	25%	69,968.19	10,495.23	80,463.42	31,485.68	41,980.91
3	Office Equipment	3,819,484	415,845	4,235,329	25%	3,204,800.00	158,483.90	3,363,283.90	872,045.53	614,684.43
4	Projector	53,500		53,500	25%	33,437.50	5,015.63	38,453.13	15,046.88	20,062.50
5	TV		400,000	400,000			2,191.78	2,191.78	397,808.22	-
6	Video Conferencing		582,000	582,000	15%		4,384.93	4,384.93	577,615.07	-
	Total (C)	6,159,816	1,598,085	7,757,901	25%	5,209,278.69	274,729.97	5,484,008.66	2,273,892.12	950,537.09
D	Furniture & Others									
1	Furniture	1,061,363	432,040	1,493,403	25%	973,540.69	25,142.27	998,682.96	494,720.50	87,822.77
	Total (D)	1,061,363	432,040	1,493,403	25%	973,540.69	25,142.27	998,682.96	494,720.50	87,822.77
E	Vehicles									
1	Vehicle	2,371	-	2,371		2,371.43	-	2,371.43	-	-
2	Scoter	190,900		190,900	20%	99,268.00	18,326.40	117,594.40	73,305.60	91,632.00
	Total (E)	193,271	-	193,271	20%	101,639.43	18,326.40	119,965.83	73,305.60	91,632.00
F	Other Assets									
1	Generator and Misc.	195,643	89,507	285,150	15%	88,158.55	25,087.76	113,246.31	171,903.19	107,483.95
	Total (F)	195,643	89,507	285,150	15%	88,158.55	25,087.76	113,246.31	171,903.19	107,483.95
G	Intangible Assets									
	Software	339,000		339,000	20%	176,280.00	32,544.00	208,824.00	130,176.00	162,720.00
	Total (G)	339,000		339,000	20%	176,280.00	32,544.00	208,824.00	130,176.00	162,720.00
	Grand Total	14,094,628	4,758,683	18,853,311		9,510,024.36	623,496.76	10,133,521.12	8,719,790.21	4,584,604.02



Amnesty International Nepal
Balaju, Kathmandu
Schedules to Financial Statements for Fiscal Year 2078/79

Schedule 4 :
Payable

Particular	Current Year (NPR)	Previous Year (NPR)
Provident Fund	202,072	4,476
Third Party Payable	-	88,039
Prepaid Membership	-	13,100
Provision- Annual Leave Compensation	3,332,204	1,631,537
Staff Gratuity Fund	-	388,049
TDS Payable	538,578	847,604
Provision for Gratuity Fund [2.7]	82,575	-
Provision [P00019]	297,441	180,640
Citizen Investment Fund	16,000	5,000
Total	4,468,869	3,158,444

Schedule 5 :
Income

Particular	Current Year (NPR)	Previous Year (NPR)
Grant Income		
RAM Grant from International Secretariat	30,254,327	19,617,348
Sub Total	30,254,327	19,617,348
Other Income		
AGM Registration Fee	92,000	-
Donation and Membership Fee	1,246,090	1,579,900
Interest Income	1,522,795	553,945
Miscellaneous Income	498,368	125,080
Sub Total	3,359,253	2,258,925
Total	33,613,580	21,876,273

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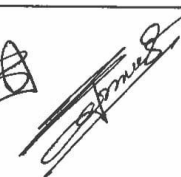
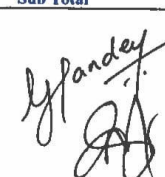



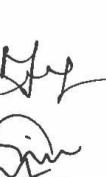
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[Circular stamp: Chartered Accountants]

Amnesty International Nepal
Balaju, Kathmandu
Schedules to Financial Statements for Fiscal Year 2078/79

Schedule 6:
Expenditure

Particular	Current Year (NPR)	Previous Year (NPR)
Project-1 Advancing ESCR in Nepal [P.4.1]		
Reactive campaigns on ESCR issues as and when needed [4.1.vi]	24,706	
Workshop on Climate Justice to Amnesty Nepal members [4.1.iii]	291,522	-
Sub Total	316,228	-
Project-2: Human Rights Education Programme		
Defending Rights of Migrant Workers [P.4.2]	152,550	
Production of Digital content based on HRE handbook, online orientation	-	186,450
Sub Total	152,550	186,450
Project-3: Human Rights Education Programme		
Debriefing workshop / training to the members	831,644	576,300
HRE outreaching to local communities, schools and colleges through HRE		77,150
HRE outreaching to local communities, schools and colleges through HRE (amplifying members)	45,328	500
Translating Amnesty's "Climate Justice" module	230,520	239,998
Sub Total	1,107,492	893,948
Project 4: Campaign on Truth, Justice and Reparation		
Organize public programs as per need and feasibility engaging with stakeholders [4.4.i]	186,993	-
Reactive works depending on the development of the context [P.4.4.3]	337,500	
Organize public programs as per need and feasibility engaging with stakeholders	-	7,710
Organize public programs as per need and feasibility engaging with stakeholders on the following days	-	92,234
Reactive works depending on the development of the context	-	17,500
Sub Total	524,493	117,444
Project 5: Campaigns and Communications		
Lobby missions to different provinces (Province 1, 2, 3, 5) in coordination with partner CSOs (THRD Alliance, AF, LAHURNIP) [4.5.vi]	1,013,916	-
Organize public events on selected human rights cases/issues as required [4.5.ii]	291,407	-
Training to young journalists on covering human rights issues; [4.5.v]	98,208	-
Communications project with talk shows, drama, song, podcasts etc. on contemporary human rights issues [P.4.5.4]	643,692	-
Engage Amnesty Nepal members and supporters through online and offline actions [P.4.5.1]	-	811,670
Engage Amnesty Nepal members and supporters through online and offline actions including letter writing, petition signing, urgent actions, global Write for Rights campaign etc.; [4.5.i]	-	250,522
Media engagement and public outreach [P.4.5.3]	-	26,627
Media engagements and public outreach [4.5.iii]	-	5,654
Organize public events on selected human rights cases/issues as required [P.4.5.2]	-	7,411
Organize public events on selected human rights cases/issues as required [P.4.5.2]	-	5,100
Sub Total	2,047,223	1,106,984

1.7. Fixed assets and Depreciation

The fixed assets useful life more than one year and value exceeding NPR 10,000 acquired for the year from organization core account, are recognized as fixed assets and depreciated using the written down value method.

The depreciation rates used for each class of assets are as follows:

Assets	Depreciation Rate
Land	Nil
Building	5%
Office Equipment (Computer & Accessories)	25%
Furniture & Others	25%
Vehicles	20%
Other Assets	15%
Intangible Assets	20%

1.8. Inventories

All cost related to program and stationery and office supplies is charged to expenses at the time of procurement.

1.9. Cash & Cash Equivalents

The Society Touch considers and classifies cash in hand, amounts due from banks and short-term deposits with an original maturity of three months or less under the category of "Bank, Cash & Cash Equivalents".

2. Notes to Account

2.1. Contingent Liabilities

No contingent liabilities exist as of the date of Balance Sheet.

2.2. Taxation

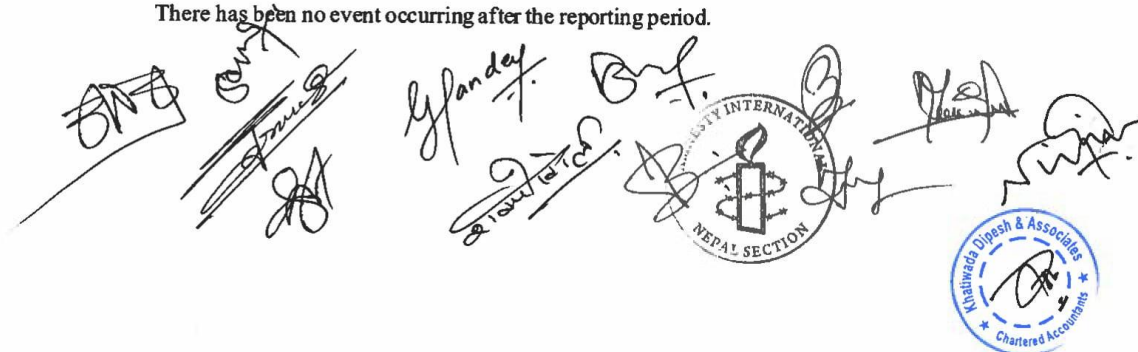
The Society Touch does not have any specific taxable revenue generating transactions; hence no taxable income is generated. Accordingly, neither tax provision nor deferred tax has been considered.

2.3. Adjustment in Opening Balance

Previous year's opening figures have been regrouped and rearranged wherever necessary.

2.4. Event After Reporting Period

There has been no event occurring after the reporting period.

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