

# Audited Financial Statements-2081/82

Access Planet Organization

D.G.B.A. ASSOCIATES  
CHARTERED ACCOUNTANTS



## **Independent Auditor's Report to the Members of Access Planet Organization**

### **Report on the Audit of Financial Statements**

#### **Opinion**

We have audited the financial statements of Access Planet Organization, which comprise the Statement of Financial Position as at 32 Ashadh 2082 (16 July 2025), Statement of Income and Expenditure, Statement of Changes in Fund, Statement of Cash Flow for the year then ended, and notes to the financial statements, including summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Access Planet Organization as at 32 Ashadh 2082, and of its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards for Non-Profit Organizations (NAS for NPOs).

#### **Basis of 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 the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in ICAN's Handbook of Code of Ethics for Professional Accountants, and we have fulfilled our other 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**

Management is responsible for the preparation of the financial statements in accordance with applicable financial reporting framework, 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.

In preparing the financial statements, 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 has 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

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



- Identify and assess 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.
- Obtain 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.


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 identify during our audit.

#### **Report on Other Legal and Regulatory Requirements**

On the basis of our examination and according to explanations given to us, we would like to further report that:

To the best of our knowledge and belief and according to the explanations given and based on our audit, we are of view that the activities carried out are found to be within the objectives of Access Planet Organization.

To the best of our information, belief and explanation given to us, we further report that Access Planet Organization complied with the provisions of the Income Tax Act relating to withholding taxes.

  
CA Dhan Bahadur Galami  
D.G.B.A. Associates  
Chartered Accountants



Place: Kathmandu, Nepal

Date: 2082 Ashwin 08

UDIN: 250924CA01253UQPr8



**Access Planet Organisation**  
**Statement of Financial Position**  
**As at 32 Ashadh 2082 (16 July 2025)**

Particulars	Notes	Amount in NPR	
		Current Year	Previous Year
<b>ASSETS</b>			
<b>Non - Current Assets</b>			
Property, Plant and Equipment Net of Dep	4.1	222,575	323,533
Intangible assets	4.2	11,469	14,336
<b>Total Non - Current Assets [A]</b>		<b>234,043</b>	<b>337,869</b>
<b>Current Assets</b>			
Inventories	4.3	-	-
Advances and Deposits	4.4	935,436	797,030
Cash and cash equivalents	4.5	16,961,408	8,904,671
<b>Total Current Assets [B]</b>		<b>17,896,844</b>	<b>9,701,700</b>
<b>TOTAL ASSETS [A+B]</b>		<b>18,130,888</b>	<b>10,039,570</b>
<b>LIABILITIES &amp; RESERVES</b>			
<b>Accumulated Reserves</b>			
Unrestricted Funds/accumulated surplus	4.6	2,058,356	618,759
Designated Funds	4.7	-	-
Restricted Funds	4.8	15,788,033	8,805,450
Endowment Fund	4.9	-	-
Other Capital Reserves	4.10	-	-
<b>Total Accumulated Reserves [C]</b>		<b>17,846,389</b>	<b>9,424,208</b>
<b>Non - Current Liabilities</b>			
Loans and borrowings		-	-
Other non-current liabilities		-	-
<b>Total Non - Current liabilities [D]</b>		<b>-</b>	<b>-</b>
<b>Current Liabilities</b>			
Account payable	4.11	284,499	615,361
Provisions	4.12	-	-
Bank overdrafts	4.13	-	-
<b>Total Current Liabilities [E]</b>		<b>284,499</b>	<b>615,361</b>
<b>Total Liabilities [D+E]</b>		<b>284,499</b>	<b>615,361</b>
<b>TOTAL LIABILITIES AND RESERVES [C+D+E]</b>		<b>18,130,888</b>	<b>10,039,570</b>

The Notes to account forms an integral part of the financial statements.

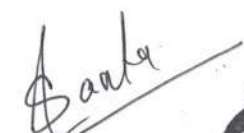
As per our report of even date

  
Finance Officer

  
Member

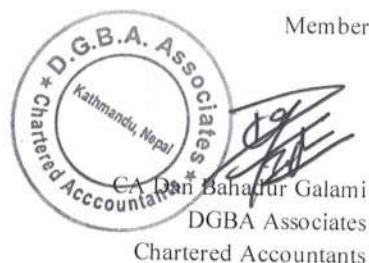
  
Member

  
Treasurer

  
Secretary



  
Chairperson

  
CA. Dan Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08

**Access Planet Organisation**  
**Statement of Income and Expenditure**  
**For the Year Ended 32 Ashadh 2082 (16 July 2025)**

Particulars	Notes	Amount in NPR	
		Current Year	Previous Year
INCOME			
Incoming Resources	4.14	15,722,259	14,143,328
Financial Income		406,910	389,096
Other Income		-	-
TOTAL INCOME		16,129,169	14,532,424
EXPENDITURE			
Human Resource Expenses	4.15	4,245,725	2,991,677
Program Expenses	4.16	10,056,773	10,893,039
General Administrative Expenses	4.17	283,248	267,575
Depreciation & Amortization	4.1	103,826	84,880
TOTAL EXPENDITURE		14,689,572	14,237,170
Net Surplus/(Deficit) Before Taxation		1,439,597	295,253
Income Tax Expenses	4.19	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		1,439,597	295,253

The Notes to account forms an integral part of the financial statements.



Finance Officer



Member



Member



Treasurer



Secretary



Chairperson

  
CA Dap Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur

Date: 2082/06/08



**Access Planet Organisation**  
**Statement of Cash Flows**  
**For the Year Ended 32 Ashadh 2082 (16 July 2025)**

Particulars	Amount in NPR	
	Current Year	Previous Year
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Surplus/ (deficit) for the year (Before Tax)	1,439,597	295,253
<b>Adjustments to reconcile surplus/(deficit) to net cash flows:</b>		
<b>Non-cash items:</b>		
Add:		
Depreciation and impairment of property, plant and equipment	103,826	84,880
Amortization and impairment of intangible assets	-	-
Movement in Restricted Fund	6,982,583	(2,730,685)
Income from Deferred Revenue	-	-
Less:		
Gains/(losses) on securities	-	-
Proceed from other fund	-	-
<b>Working Capital Adjustments:</b>		
Accounts receivable	(138,406)	(557,180)
Inventories	-	-
Accounts payable	(330,863)	238,737
Accrued expenses and deferred income	-	-
Other financial liabilities	-	-
Less:		
Income Tax Paid	-	-
Interest Paid	-	-
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES [A]</b>	<b>8,056,737</b>	<b>(2,668,995)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment	-	(119,469)
Purchase of intangible assets	-	-
Proceeds from sale of assets	-	-
Interest received	-	-
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES [B]</b>	<b>-</b>	<b>(119,469)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Borrowing of government loans	-	-
Repayments of government loans	-	-
<b>NET CASH FROM/(USED IN) FINANCING ACTIVITIES [C]</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>8,056,737</b>	<b>(2,788,464)</b>
<b>CASH AND CASH EQUIVLENTS OPENING BALANCE</b>	<b>8,904,671</b>	<b>11,693,135</b>
<b>CASH AND CASH EQUIVLENTS CLOSING BALANCE</b>	<b>16,961,408</b>	<b>8,904,671</b>

The Notes to accounts form an integral part of the financial statements.

As per our report of even date



Finance Officer



Member



Member



Treasurer



Secretary

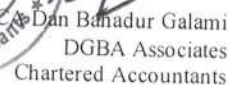


Chairperson



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Dan Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08

**Access Planet Organisation**  
**Statement of Changes in Reserves**  
**For the Year Ended 32 Ashadh 2082 (16 July 2025)**

Description	Restricted Reserves	Designated Fund	Unrestricted Reserves	Endowment Funds	Capital Reserves	Amount in NPR	
						Result for the Year	Total
<b>Balance as at 31</b>							
<b>Ashad 2081</b>	8,805,450		618,758				9,424,208
Result for the Year							-
Allocation of results to Restricted Reserves							-
Allocation of results to Designated Fund							-
Allocation of results to Unrestricted Fund							-
Allocation of results to Endowment Fund							-
Allocation of results to Capital Fund							-
Movement in Restricted fund							-
<b>Balance as at 1</b>							
<b>Shrawan 2081</b>	8,805,449.56	-	618,758.37	-	-	-	9,424,208
Result for the Year						1,439,597	1,439,597
Allocation of results to Restricted Reserves						-	-
Allocation of results to Designated Fund						-	-
Allocation of results to Unrestricted Fund			1,439,597			(1,439,597)	-
Allocation of results to Endowment Fund						-	-
Allocation of results to Capital Fund						-	-
Movement in Restricted fund	6,982,583					-	6,982,583
<b>Balance as at 32</b>							
<b>Ashadh 2082</b>	15,788,033	-	2,058,356	-	-	-	17,846,389

The Notes to accounts form an integral part of the financial statements.



Finance Officer



Member



Member

As per our report of even date

pk

Treasurer



Secretary



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planet



Chairperson





Shan Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur

Date: 2082/06/08



# STATEMENTS OF ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS

## Access Planet Organization Statement of Accounting Policies and Notes to Financial Statements For the year ended 32 Ashadh 2082 (16 July 2025)

### 1. General Information

Access Planet Organization is the non-profit organization registered under District Administration Office of Bhaktapur and affiliated to Social Welfare Council and registered under Inland Revenue Office with Permanent Account Number of 603675670.

### 2. Basis of Preparation

#### 2.1. Statement of Compliance

The Statement of Financial Position, Statement of Income & Expenditure, Statement of Changes in Reserves, Statement of Cash Flows together with the Accounting Policies and Notes to the financial statements as at 32 Ashad 2082 and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and the Nepal Accounting Standards for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal.

#### 2.2. Basis of measurement

The financial statements have been prepared using the historical cost convention or at Fair value wherever specifically disclosed.

#### 2.3. Functional and presentation currency

The financial statements are presented in Nepali Rupees (NRs.), which is the organization's functional and presentation currency. All financial information presented in Rupees has been rounded to the nearest rupees, except when otherwise indicated.

#### 2.4. Changes in Accounting Policies and Disclosures

The Accounting policies have been consistently applied, unless otherwise stated, and are consistent with those used in previous years.

#### 2.5. Significant Accounting Judgments, Estimates and Assumptions

The preparation of the financial statements requires the use of certain critical accounting estimates and judgments. It also requires management to exercise judgment in the process of applying the accounting policies. The management makes certain estimates and assumptions regarding future events. Estimates and judgments are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual results may differ from these estimates and assumptions.

### 3. Summary of significant accounting policies

#### 3.1. Property Plant and Equipment

##### a. Cost and Valuation

All items of property, plant and equipment are initially recorded at cost. Subsequent to the initial recognition of an asset, property, plant and equipment are carried at cost less any

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subsequent depreciation. Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property and equipment. All other expenditure is recognized in the Statement of Income & Expenditure as an expense is incurred.

**b. Depreciation**

Depreciation is provided for on all Property, Plant and Equipment on the straight-line basis and is calculated on the cost of all property, plant and equipment other than land, in order to write off such amounts less any terminal value over the estimated useful lives of such assets.

The annual rates of depreciation currently being used by Access Planet Organization based on useful life less residual/terminal value. The Useful of the assets is used as follows:

Assets Type	Useful Life (Years)
Furniture & Fixtures	5 Years
Computer & Office Equipment	3 Years

**3.2. Intangible Assets**

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost minus any accumulated amortization, except for assets with indefinite useful lives. Internally generated intangible assets are not capitalized; expenditure is therefore reflected in the Statement of Income & Expenditure in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be either finite or indefinite.

Intangible assets with finite useful lives are amortized over their useful economic life. The amortization period and method for an intangible asset with a finite useful life are reviewed at least at each financial year-end. Accordingly, straight line amortization over the useful life is carried out.

Intangible assets with indefinite useful lives are tested for impairment annually. Such intangibles are not amortized. The useful life of an intangible asset with an indefinite life is reviewed annually to determine whether indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is made on a prospective basis.

**3.3. Foreign-currency transactions**

Transactions in currencies other than Nepal Rupees are converted into Nepal Rupees at rates which approximate the actual rates at the transaction date. At the reporting date, monetary assets (including securities) and liabilities denominated in foreign currency are converted into Nepal Rupees at the rate of exchange at that date. Realized and unrealized exchange differences are reported in the Statement of Income & Expenditure.

**3.4. Cash and cash equivalents**



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Access Planet Organization 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 "Cash and cash equivalents". Bank borrowings that are repayable on demand and form an integral part of the Access Planet Organization cash management are included as a component of cash and cash equivalents for the purpose of the Statement of Cash flows.

### 3.5. Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable value is the price at which inventories can be reasonably expected to be sold in the market price, less any estimated cost necessary to make the sale.

The cost is determined by the first-in first-out (FIFO) method and includes expenditure incurred in acquiring the inventories and bringing them to their present location and condition.

### 3.6. Provisions

A provision is recognized in the statement of financial position when Access Planet Organization has a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation, and the obligation can be measured reliably.

### 3.7. Employee Benefits Liabilities

The organization's obligation in respect of the defined future benefit plans is calculated separately for each benefit plan by estimating the amount of future benefit that employees have earned in the current and prior periods. The calculation of the defined benefit obligations is performed annually.

Gratuity, medical facilities & accumulated leave provision has been provided as per By-Laws, assuming that all the staffs will be retired at the reporting date.

### 3.8. Loans and Borrowings and Account Payables

Loans and Borrowings and Accounts payables are stated at their cost.

### 3.9. Accounting for the receipt and utilization of Funds/Reserves

#### Reserves

Reserves are classified as either restricted or unrestricted reserves.

#### a. Unrestricted Reserves/Funds/accumulated surplus

Unrestricted funds are those that are available for use by Access Planet Organization at the discretion of the Board, in furtherance of the general objectives of Access Planet Organization and which are not designated for any specific purpose.

Surplus funds are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the Donor.

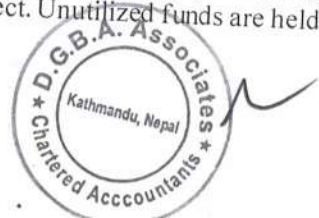
#### b. Designated Reserves/Funds

Unrestricted funds designated by the Board to a specific purpose are identified as designated funds. The activities for which these funds may be used are identified in the financial statements.

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Income & Expenditure to match with expenses incurred in respect of that identified project. Unutilized funds are held in their

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respective Fund accounts and included under accumulated fund in the Statement of Financial Position until such time as they are required.

Funds collected through a fund-raising activity for any specific or defined purpose are also included under this category.

Where approved grant expenditure exceeds the income received and there is certainty that the balance will be received, such amount is recognized through Debtors in the Statement of Financial Position.

**c. Restricted Fund**

The activities for which these restricted funds may and are being used are identified in the notes to the financial statements Restricted Reserves/Funds. Such restricted fund may include conditions for refund should there be balance of fund at the end of the project.

**d. Endowment Reserves/Funds**

Where assets are received as an endowment, which are not exhausted, only the income earned from such assets may be recognized and used as income.

**e.** Investment Income and other gains realized from funds available under each of the above categories are allocated to the appropriate funds, unless the relevant agreement or minute provides otherwise. Where such income can be used for general purposes, same shall be treated as income in the Statement of Income & Expenditure.

**3.10. Grants and Subsidies**

Grants and subsidies are recognized in the financial statements at their fair value. When the grant or subsidy relates to an expense it is recognized as deferred income necessary to match it with the costs over the accounting years, which is intended to compensate for on a systematic basis.

Grants and subsidies in the form of PPE (Fixed assets) are generally shown as deferred income in the Statement of Financial Position and credited to the Statement of Income & Expenditure over the useful life of the asset by the amount of depreciation with corresponding debit to deferred income over more than one accounting period.

In the case of grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the project costs to the Statement of Financial Performance, the grant value is recognized as income in the same period as the cost of the asset is charged to the Statement of Income & Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to Statement of Income & Expenditure, same will be recognized as capital reserve at fair value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.

**3.11. Income recognition**

**a. Contributions/Incoming Sources**

Income realized from restricted funds is recognized in the Statement of Income & Expenditure only when there is certainty that all of the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Income & Expenditure. Unutilized funds are carried forward as such in the Statement of Financial Position.

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Gifts and donations received in kind are recognized at fair value at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of Access Planet Organization at the point of such sale. Items not sold or distributed are inventories but not recognized in the financial statements.

All other income is recognized when Access Planet Organization is legally entitled to the use of such funds and the amount can be quantified. This would include income receivable through fund-raising activities and donations.

**b. Financial Income**

Interest earned is recognized on an accrual basis when there is certainty of receipt. Dividend received is recognized when the right to receive dividend is established.

Revenues earned on services rendered are recognized in the accounting period in which the services were rendered and accepted by the clients.

Net gains and losses on the disposal of property, plant and equipment and other non-current assets, including investments, are recognized in the Statement of Income & Expenditure after deducting from the proceeds on disposal, the carrying value of the item disposed of and any related selling expenses.

- c. Other income is recognized on an accrual basis except otherwise categorically explained to be on cash basis.

**3.12. Expenditure recognition**

Expenses in carrying out the projects and other activities of Access Planet Organization are recognized in the Statement of Income & Expenditure during the period in which they are incurred. Other expenses incurred in administering and running Access Planet Organization and in restoring and maintaining the property plant and equipment to perform at expected levels are accounted for on an accrual basis and charged to the Statement of Income & Expenditure.

**3.13. Taxation**

Access Planet Organization has obtained tax exempt certificate for the financial year 2081/82 and surplus earned by the organization is tax exempt in accordance with the provisions of the Income Tax Act.

**3.14. Borrowing costs**

Borrowing costs that are attributable to the acquisition, construction or production of a Qualifying asset, are charged off to Statement of Income & Expenditure as expense. Other borrowing costs are treated as an expense in the period in which it is incurred.

**3.15. Contingent liabilities**

Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events that are not wholly within the control of Access Planet Organization. It may also be a present obligation that arises from past events but in respect of which an outflow of economic benefit is not probable or which cannot be measured with sufficient reliability. Access Planet Organization does not have any contingent liabilities.

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#### 4. Notes to the Financial Statements

##### 4.1 Property, Plant and Equipment

Item	Balance as at 01.04.2081	Additions During the Year	Disposals During the Year	Balance as at 32.03.2082
Land	-	-	-	-
Buildings	-	-	-	-
Vehicles	-	-	-	-
Computer & Printer	335,971	-	-	335,971
Furniture and Fittings	68,858	-	-	68,858
<b>TOTAL</b>	<b>404,828</b>	<b>-</b>	<b>-</b>	<b>404,828</b>

##### Depreciation

Item	Balance as at 01.04.2081	Charge For the Year	Disposals During the Year	Balance as at 32.03.2082
Land	-	-	-	-
Buildings	-	-	-	-
Vehicles	-	-	-	-
Computer & Printers	64,081	90,630	-	154,711
Furniture and Fittings	17,214	10,329	-	27,543
<b>TOTAL</b>	<b>81,296</b>	<b>100,959</b>	<b>-</b>	<b>182,254</b>

##### 4.2 Intangible Assets

Item	Balance as at 01.04.2081	Additions During the Year	Disposals During the Year	Balance as at 32.03.2082
Software	17,920	-	-	17,920
Other Intangible Assets	-	-	-	-
<b>TOTAL</b>	<b>17,920</b>	<b>-</b>	<b>-</b>	<b>17,920</b>

##### Amortization

Item	Balance as at 01.04.2081	Charge for the Year	Disposals During the Year	Balance as at 32.03.2082
Software	3,584	2,867	-	6,451
Emblem	-	-	-	-
Other Intangible Assets	-	-	-	-
<b>TOTAL</b>	<b>3,584</b>	<b>2,867</b>	<b>-</b>	<b>6,451</b>

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#### 4. Notes to the Financial Statement

Project wise allocation and movement in Restricted Funds are as follows:

Name of Donor Organization	Project Name/Description	Balance brought forward	Received/(Refund)/(Transfer) During the year	Transferred to Statement of Income & Expenditure	Transfer to Unrestricted Fund (After Project Completion)	Interest Income on Restricted Funds	Balance carried forward shown in restricted fund balance
Disability Rights Fund	DRF	84,768	341,400	341,400	84,768	-	-
Asia Pacific Forum on Women, Law and Development	APWLD	402,493	236,626	616,356	22,764	-	-
Flexibility Resources Inclusivity Diversity Action/ Global fund for women	FRIDA/GFW Kaagapay	974,214	2,053,500	1,793,460	-	-	1,234,254
Women's Fund Asia Limited	FRIDA/GFW Kaagapay	590,958	680,412	1,271,370	-	-	-
Leading from South/NUMUN/Purposeful fund TEWA	LFS/NUMUN TEWA	3,465,637	4,909,483	3,257,525	-	-	5,117,596
Legal Empowerment Fund	LEF	411,022	-	255,815	155,207	-	-
The Asia Foundation	TAF	1,406,580	4,800,181	1,099,130	-	-	5,107,631
Forum For Women, Law & Development	FWLD	969,778	2,058,857	2,954,392	74,243	-	-
Girls Opportunity Alliance	GOA	-	60,000	-	-	-	60,000
United Nations Entity for Gender Equality and the Empowerment of Women	UN Women	-	4,580,851	455,850	-	-	4,125,001
Urgent Action Fund	UAF	-	1,990,530	1,846,977	-	-	143,552
Bank Interest		500,000	675,185	675,185	500,000	-	-
<b>TOTAL</b>		<b>8,805,450</b>	<b>22,387,026</b>	<b>14,567,461</b>	<b>836,982</b>	<b>-</b>	<b>15,788,033</b>

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#### 4. Notes to the Financial Statement

##### 4.3 Inventories

Particulars	Current Year	Previous Year
Raw Materials and Consumables	-	-
Finished Goods and Goods for Sale/use	-	-
Work In Progress	-	-
Stationery and Printings	-	-
Project Materials	-	-
General Inventory	-	-
<b>TOTAL</b>	-	-

##### 4.4 Advances and Deposits

Particulars	Current Year	Previous Year
Deposits and Advances	935,437	797,030
Prepayments	-	-
Advance Tax	-	-
Other accounts receivable	-	-
Project Receivable	-	-
Less: Allowance for accounts receivable	-	-
<b>TOTAL</b>	<b>935,437</b>	<b>797,030</b>

##### 4.5 Cash and Cash Equivalents

Particulars	Current Year	Previous Year
Cash in Hand	3,173	3,173
TAF Petty Cash	-	9,820
Himalayan Bank Limited	4,316,242	-
Nabil Bank Limited	1,295,556	1,162,684
Nepal Investment Bank Limited	175,096	2,181,876
Siddhartha Bank Limited(811)	6,455,836	4,900,113
Siddhartha Bank Limited(827)	939	647,005
Siddhartha Bank Ltd ( 4008)	2,701,038	-
Siddhartha Bank Ltd -(4946)	2,013,528	-
<b>TOTAL</b>	<b>16,961,408</b>	<b>8,904,671</b>

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#### 4.6 Unrestricted Funds / accumulated surplus

Particulars	Current Year	Previous Year
Balance at beginning of the year	618,759	323,506
Unrestricted surplus/deficit in operating activities	1,439,597	295,253
Allocation to Endowment Fund	-	-
<b>Balance at the end of the year</b>	<b>2,058,356</b>	<b>618,759</b>

#### 4.7 Designated Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	-	-
Additional Funds received during the year	-	-
<b>Balance as at year end</b>	<b>-</b>	<b>-</b>

#### 4.8 Restricted Funds

Particulars	Current Year	Previous Year
Balance as at beginning of year	8,805,450	11,536,134
Additional Funds received during the year	22,387,026	10,639,458
Transfer to Unrestricted funds	(15,404,443)	(13,370,142)
<b>Balance as at year end</b>	<b>15,788,033</b>	<b>8,805,450</b>

#### 4.9 Endowment Funds

Particulars	Current Year	Previous Year
Balance at beginning of the year	-	-
Surplus/(deficit) for the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

#### 4.10 Other Capital Reserves

Particulars	Current Year	Previous Year
Balance at beginning of the year	-	-
Surplus/(deficit) for the year	-	-
<b>Balance at end of the year</b>	<b>-</b>	<b>-</b>

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#### 4. Notes to the Financial Statement

##### 4.11 Accounts Payable

Particulars	Current Year	Previous Year
Audit Fee Payable	98,673	44,600
House Rent Tax	12,500	14,020
Social Security Tax	15,024	26,159
Remuneration Income Tax	-	2,018
TDS Payable	158,302	353,134
LFS Internet Expense Payable	-	4,317
TAF Internet Expense Payable	-	7,183
APO	-	10,440
Miscellaneous	-	6,004
Bagmati Province	-	13,000
DRF	-	36,361
FRIDA NUSSAN	-	5,814
FRIDA	-	16,831
GFW	-	26,340
Kaagapay(WFA)	-	1,000
Others	-	14,374
TEWA Foundation	-	110
TAF-Festival Allowance Payable	-	33,655
<b>TOTAL</b>	<b>284,499</b>	<b>615,361</b>

##### 4.12 Provisions

Particulars	Current Year	Previous Year
Balances as at the beginning of the period	-	-
Allocations during the year	-	-
Use of provisions during the year	-	-
Less:		
Release of provisions during the year	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

##### 4.13 Bank overdraft

Particulars	Current Year	Previous Year
Bank	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

##### 4.14 Incoming Resources

Particulars	Current Year	Previous Year
Grants-Restricted Funding	14,567,461	13,370,142
Blind Women Association Fund	-	32,097
Fund for Global Human Rights	-	741,089
Grants-Unrestricted Funding	1,154,798	-
<b>TOTAL</b>	<b>15,722,259</b>	<b>14,143,328</b>

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#### 4. Notes to the Financial Statement

##### (a) Profit from trading activities

Particulars	Current Year	Previous Year
Sale Proceeds		
Less: Cost/Fair value of items		-
<b>Profit earned</b>		-

##### 4.15 Staff Cost

Particulars	Current Year	Previous Year
Wages		
Salary Expenses	-	-
<b>DRF</b>		-
Salary expenses		420,000

##### The Asian Foundation(TAF)

TAF - CIT Expenses		
TAF- Festival Allowance	110,885	15,500
TAF- Gratuity	92,367	12,912
TAF-Salary Expenses	92,367	12,912
	1,108,849	470,418

##### **LEF**

LEF-Salary Expenses	275,940	274,560
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##### APWLD/Bagmati Province

Salary Expenses APWLD	-	197,001
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##### FRIDA/FRIDA NUSSAN/Global fund for women

Salary expenses FRIDA		
Salary expenses GFW	160,000	165,000
	75,000	460,000

##### Kaagapay(WFA)

Salary expenses Kaagapay(WFA)		
Festival Allowances Kaagapay	240,825	63,375
	25,350	-

##### LFS/NUMAN/Purposeful Girls/Purposeful Moon/ Purposeful Nutre Lumiere

Salary Expenses LFS	900,000	780,000
Dashain Allowances LFS	65,000	-
Salary Expenses NUMAN	330,000	120,000

##### UN Women

Salary Expense		
Provisinal Support Staff Salary	470,404	-
	298,737	

##### TEWA Founder/Women Fund For Asia/DRF Laxmi Nepal Fund

Salary expenses WFA	-	-
Allowances and Benefits	-	-
Post-employment Benefit Costs	-	-
<b>TOTAL</b>	<b>4,245,725</b>	<b>2,991,677</b>

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#### 4.16 Program Expenses

Particulars	Current Year	Previous Year
<b><u>DRF Fund</u></b>		
Advocacy committee 10 meeting	-	108,000
Advocacy committee meeting	-	-
Advocacy interaction with stakeholders	-	869,391
Consultation Meeting	-	418,532
Delegation visit to different entities and levels	-	24,000
Focus Group discussion	-	-
Interaction on Challenges and Ways Forward	-	185,175
Intersectionality Meeting	-	47,279
National level interaction Kathmandu	-	-
Orientation to SMC	-	137,910
Payment to Advocacy Advisor	-	150,000
Payment to municipal education act	-	210,000
Project Consultant meeting	-	11,000
Project expert meeting	-	-
Radio Jingle	-	25,000
Refresher training for advocacy committee	-	-
Resource Book Printing and preparation	-	486,000
Review of policy on municipal education act	-	-
SWC project approval expenses	-	-
Goods donated	-	10,440
Virtual meeting expenses	-	-
Presentation Expense	169,480	-
DRF-Workshop with Mainstream OPDs	171,920	-
<b><u>The Asian Foundation(TAF)</u></b>		
Recruitment Expenses	-	20,800
TAF/USAID Orientation	-	41,612
TAF- Insurance Policy	-	13,942
TAF - Internet Expenses	-	7,183
TAF- Issue Identification Workshop	-	255,254
TAF- Legal Literacy Training	225,695	511,093
TAF- Province Level Research	-	1,695
TAF- Training of Trainers	-	704,450
TAF -Travel Expenses	-	13,420
Issue Identification Workshop - TAF	106,830	-
TAF- Accomodation for Staffs/ Board	66,000	-
TAF CIPS Charge	506	-
TAF- Communication Expenses	10,500	-
TAF Intergenerational Forum	23,525	-
TAF - Local Travel for Staff/ Board	59,195	-
TAF- Need Based Dialogue Series	110,408	-
TAF- Network of Women with Disabilities	6,825	-
TAF- Overhead Expenses	87,910	-
TAF - Perdiam/ Food for Staff/ Board	2,000	-
TAF - Province Level Research	382,777	-
TAF- Provincial Level Workshop on Intersectionality	103,348	-
TAF Provincial Symposium	213,469	-
TAF Rent Expenses	121,935	-
TAF- Social Media Mobilization	29,000	-






**LEF**

Feminism & Legal Literacy Training	-	762,295
LEF-SWC Approval Expenses	-	50,000
Local Level Consultation	-	149,420
Travel expenses	-	741,000
LEF-Advocacy with IT Department	10,000	-
LEF-Advocacy with Supreme Court	10,000	-
LEF-Interaction Program on 115th Womens Day	139,340	-
LEF-Leadership & Legal Literacy Training	476,850	-
LEF-Website Accessibility Audit	50,000	-

**LEF.App.Dev.Direct Expenses**

LEF.App.Dev. SWc Approval	12,000	-
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**APWLD/Bagmati Province**

APWLD 1st PAC Meeting	-	11,675
APWLD Advocacy Orientation to WWD	-	149,200
APWLD FGD with Employed WWD	-	42,871
APWLD FGD with Unemployed WWD	-	54,288
APWLD Indepth Interview	-	13,500
APWLD Key Information Interview	-	6,000
APWLD Report Printing	-	210,000
APWLD SWC Approval	-	10,760
APWLD -Two Days Story Telling Workshop	-	218,238
APWLD US Program Attendance	-	255,000
National monitoring of SDG	-	335,000
Pre-employment skill development training	-	-
Stakeholders Consultation	-	185,131
APWLD-Advocacy Orientation on Economic Rights	165,000	-
APWLD-Formation of Advisory Committee	16,559	-
APWLD-Local Policy Review	60,000	-
APWLD-Multi Stakeholders Interaction	97,150	-
APWLD-National Level Interaction	110,397	-
APWLD-Need Based Advocacy	79,940	-
APWLD-Workshop on Reasonable Accomodation	87,310	-

**FRIDA/FRIDA NUSSAN/Global fund for women**

Advocacy interaction on issues of girls and women with disabilities	-	-
Basic computer training	-	384,000
Computer instructor in Dang	-	-
Computer Refresher Training	-	420,508
Mentorship	-	504,915
Monitoring visit	-	33,600
Online Basic computer training	-	-
Share Market Training	-	335,880
Techno based on job training for young women with disabilities	-	324,800
FRIDA-1 Day Leadership Training	256,125	-
FRIDA-SWC Approval	52,000	-
FRIDA-TOT On Leadership & Legal Literacy	353,095	-
GFW-Computer Refresher Training	823,000	-
GFW-Powerpoint Presentation	62,000	-





**Girls Opportunity Alliance(GOA)**GOA-3 Month Computer Training  
GOA-SWC Approval383,850  
72,000-  
-**Kaagapay(WFA)**Interaction program on disability friendly local mechanism and promotion of acc  
Leadership and advocacy training for the young women with disabilities  
online technology and digital security training  
Project approval to Social welfare council  
Province committee meeting  
Kaagapay- Issue Identification Training  
Kaagapay- Resilience Training Package-  
-  
-  
-  
-  
149,190  
856,005-  
-  
-  
10,000  
-  
-  
-**LFS/NUMAN/Purposeful Girls/Purposeful Moon/ Purposeful Nutre Lumiere**Advocacy adviser 1st installment  
Interaction with Local Government  
Issue identification workshop on access to justice for girls and women with disabilities  
Justice Sensitization  
Leadership training karnali  
LFS-Laptop  
LFS-Manifesto  
LFS-Meeting with the Ministry of Women for ARPD  
LFS-Preconsultation Meeting on ARPD  
LFS-Research On Access to Justice  
LFS-Website Renewal  
LFS- Consultation with OPDs on Beijing +30  
LFS-Electricity  
NUMUN-2 Days Training on Accessible App  
NUMUN-3 Month Basic Computer  
NUMUN-Quiz Expenses  
NUMUN-Series of Technology Training  
NUMUN-SWC Approval  
NUMUN-Virtual Technology Training237,314  
411,679  
-  
98,000  
1,250  
11,000  
19,000  
571,132  
7,910  
150,045  
4,762  
97,000  
95,700  
10,000  
60,400  
82,000  
40,000-  
89,290  
200,060  
192,690  
-  
-  
-  
-  
-  
-  
-  
-  
-  
-  
-**UAF-Direct Expenses**UAF-Consultation Expenses  
UAF-Consultation Workshop with Women Human Rights  
UAF-Disability Awareness Inclusive Communication  
UAF-Feedback Validation Workshop  
UAF-SWC Approval250,000  
93,840  
201,700  
122,645  
7,000-  
-  
-  
-  
-**Un Women-Direct Expenses**UN Women-Inception Meeting  
UN Women Furniture & fixtures  
UN Women-Local Travel for Staff / Board  
UN Women-Training on Policy & Governance45,280  
13,500  
24,800  
931,866-  
-  
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**TEWA Founder/Women Fund For Asia/DRF Laxmi Nepal Fund**

Bank charge	-	-
Laxmi Nepal DRF consultant charge	-	-
Orientation on sexual and reproductive health to girls and young women with disabilities	-	-
TEWA-SRHR Program	255,815	-
Skill Development Training and Public Speaking	-	51,900
Techno Based on job Training for young women with disabilities	-	-
TEWA 2 Organizational Development Training	-	502,843
TEWA Leadership Training for Girls and Young Women	-	60,000
TEWA Training of Trainers	-	276,000
TEWA Volunteer Cost	-	60,000
<b>TOTAL</b>	<b>10,056,773</b>	<b>10,893,039</b>

**4.17 General Administration Expenditure**

Particulars	Current Year Total	Current Year Total
<b><u>The Asian Foundation(TAF)</u></b>		
TAF-Overhead Expenses	-	27,382
TAF-Rent Expenses	-	68,203
Tally Expenses	-	2,825
Audit Fee	-	45,200
Tax Expense	-	-
<b><u>LFS</u></b>		
Internet Expense	17,220	4,317
Audit Fee	48,000	-
<b><u>LEF</u></b>		
LEF-House Rent Expenses	125,000	-
<b><u>NUMUN</u></b>		
Numun-Bank Charges	113	-
<b><u>UN WOMEN</u></b>		
UN Women-Miscellaneous Exp	7,000	-
UN Women-Recruitment Expenses	3,390	-
Audit Fee	52,000	-
<b><u>FRIDA</u></b>		
Administrative Expenses	12,240	6,500
<b><u>Purposeful Moon/Purposeful Girls</u></b>		
Rent expenses purposeful moon	-	72,000
Rent expenses purposeful girls	-	-
Miscellaneous	-	41,148
<b>Administrative Expense</b>		
Renewal of Org & Miscellaneous	15,000	-
Bank Charge	3,285	-
Apo Core Fund	-	-
<b>Total</b>	<b>283,248</b>	<b>267,575</b>





#### 4. Notes to the Financial Statement

##### 4.18 Income Tax Expense

Access Planet Organisation has got tax exemption status and accordingly no provision for tax has been made. However, income tax deducted at sources of income has been charged to such revenue and reflected net of such withholding tax.

##### 4.19 Capital Commitments

Access Planet Organisation does not have any capital commitments.

##### 4.20 Contingent Liabilities

Access Planet Organisation does not have any contingent liabilities.

##### 4.21 Related Party Transactions

Access Planet Organisation does not have related party transactions.



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## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: TEWA/WFA

A	Sources of Fund	Amount
	Opening Fund Balance	411,022
	Fund Received during the Period	-
	Interest Income	-
	Income from Deffered Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>(155,207)</b> <b>255,815</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	-
	2 Program Expenses	255,815
	<b>Total Expenditure (B)</b>	<b>-</b>
	<b>Fund Balance (A-B)</b>	<b>255,815</b>
	<b>Fund Balance Represented by:</b>	<b>-</b>
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	-
	3 Advance & Receivables	19,200
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	-
	7 Interproject Payable	(19,200)
	<b>Total</b>	<b>-</b>

The Notes to account forms an integral part of the financial statements.

As per our report of even date



Finance Officer



Member



Member



Treasurer



Secretary



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Place: Bhaktapur  
Date: 2082/06/08

## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Kaagapay(WFA)

A	Sources of Fund	Amount
	Opening Fund Balance	590,958
	Fund Received during the Period	680,412
	Interest Income	-
	Income from Deffered Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>1,271,370</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	266,175
	2 Program Expenses	1,005,195
	<b>Total Expenditure (B)</b>	<b>-</b>
	<b>Fund Balance (A-B)</b>	<b>1,271,370</b>
	<b>Fund Balance Represented by:</b>	<b>-</b>
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	-
	3 Advance & Receivables	-
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	-
	7 Interproject Payable	-
	<b>Total</b>	<b>-</b>

The Notes to accounts form an integral part of the financial statements.

As per our report of even date



Finance Officer



Member



Member



Treasurer



Secretary



Chairperson





CA Dan Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08





## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Girls Opportunity Alliance (GOA)

A	Sources of Fund	Amount
	Opening Fund Balance	-
	Fund Received during the Period	4,580,851
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>4,580,851</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	-
	2 Program Expenses	455,850
	<b>Total Expenditure (B)</b>	<b>455,850</b>
	<b>Fund Balance (A-B)</b>	<b>4,125,001</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	4,125,001
	3 Advance & Receivables	-
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	-
	7 Interproject Payable	-
	<b>Total</b>	<b>4,125,001</b>

The Notes to accounts form an integral part of the financial statements.

As per our report of even date



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Member



Member



Treasurer



Secretary



Chairperson



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DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08

## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Urgent Action Fund (UAF)

A	Sources of Fund	Amount
	Opening Fund Balance	-
	Fund Received during the Period	675,185
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>675,185</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	-
	2 Program Expenses	675,185
	<b>Total Expenditure (B)</b>	<b>675,185</b>
	<b>Fund Balance (A-B)</b>	<b>-</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
1	Cash Balance	-
2	Bank Balance	-
3	Advance & Receivables	-
4	Fixed Assets	-
5	Interproject Receivable	-
6	Payables	-
7	Interproject Payable	-
	<b>Total</b>	<b>-</b>

The Notes to accounts form an integral part of the financial statements.

As per our report of even date



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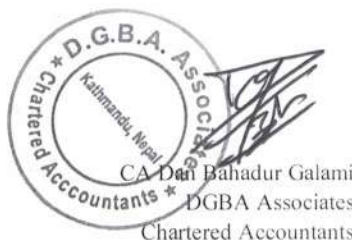
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Secretary



Chairperson

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DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08

## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: The Asia Foundation (TAF)

A	Sources of Fund	Amount
	Opening Fund Balance	969,778
	Fund Received during the Period	2,058,857
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>(74,243)</b> <b>2,954,392</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	1,404,468
	2 Program Expenses	1,549,924
	<b>Total Expenditure (B)</b>	<b>-</b> <b>2,954,392</b>
	<b>Fund Balance (A-B)</b>	<b>-</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	-
	3 Advance & Receivables	-
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	-
	7 Interproject Payable	-
	<b>Total</b>	<b>-</b>

The Notes to accounts form an integral part of the financial statements.

As per our report of even date



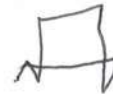
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CA. Dan Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08



## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: UN Women

A	Sources of Fund	Amount
	Opening Fund Balance	-
	Fund Received during the Period	1,990,530
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>1,990,530</b>
B	Expenditure	Amount
1	Administrative & HR Expenses	831,531
2	Program Expenses	1,015,446
	<b>Total Expenditure (B)</b>	<b>1,846,977</b>
	<b>Fund Balance (A-B)</b>	<b>143,552</b>
<b>Fund Balance Represented by:</b>		
SN	Particulars	Amount
1	Cash Balance	-
2	Bank Balance	402,925
3	Advance & Receivables	2,074
4	Fixed Assets	-
5	Interproject Receivable	-
6	Payables	(261,446)
7	Interproject Payable	-
<b>Total</b>		<b>143,552</b>

The Notes to accounts form an integral part of the financial statements.

As per our report of even date



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Dan Bahadur Galami  
DGBA Associates  
Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08

## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Legal Empowerment Fund (LEF)

A	Sources of Fund	Amount
	Opening Fund Balance	1,406,580
	Fund Received during the Period	4,800,181
	Interest Income	-
	Income from Deffered Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>6,206,761</b>
B	Expenditure	Amount
1	Administrative & HR Expenses	400,940
2	Program Expenses	698,190
		-
	<b>Total Expenditure (B)</b>	<b>1,099,130</b>
	<b>Fund Balance (A-B)</b>	<b>5,107,631</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
1	Cash Balance	-
2	Bank Balance	4,783,342
3	Advance & Receivables	336,789
4	Fixed Assets	-
5	Interproject Receivable	-
6	Payables	(12,500)
7	Interproject Payable	-
	<b>Total</b>	<b>5,107,631</b>

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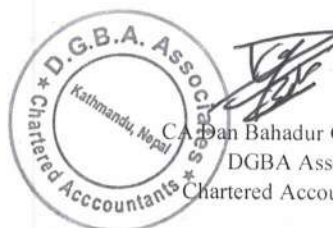
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Chartered Accountants

Place: Bhaktapur  
Date: 2082/06/08

## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Leading from South (LFS)/NUMUN/Purposeful fund

A	Sources of Fund	Amount
	Opening Fund Balance	3,465,637
	Fund Received during the Period	4,909,483
	Interest Income	-
	Income from Deffered Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>8,375,121</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	1,360,333
	2 Program Expenses	1,897,192
	<b>Total Expenditure (B)</b>	<b>3,257,525</b>
	<b>Fund Balance (A-B)</b>	<b>5,117,596</b>
<b>Fund Balance Represented by:</b>		
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	4,734,329
	3 Advance & Receivables	523,287
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	(140,020)
	7 Interproject Payable	-
	<b>Total</b>	<b>5,117,596</b>

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## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Flexibility Resources Inclusivity Diversity Action (FRIDA)/ Global fund for women (GFW)

A	Sources of Fund	Amount
	Opening Fund Balance	974,214
	Fund Received during the Period	2,053,500
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>3,027,714</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	247,240
	2 Program Expenses	1,546,220
	<b>Total Expenditure (B)</b>	<b>1,793,460</b>
	<b>Fund Balance (A-B)</b>	<b>1,234,254</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	1,238,584
	3 Advance & Receivables	28,125
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	(32,455)
	7 Interproject Payable	-
	<b>Total</b>	<b>1,234,254</b>

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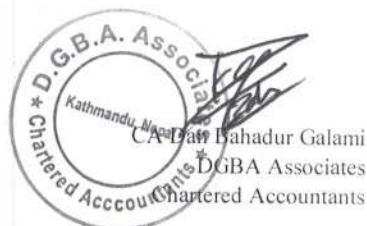
  
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## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Asia Pacific Forum on Women, Law and Development(APWLD)/Bagmati Province

A	Sources of Fund	Amount
	Opening Fund Balance	402,493
	Fund Received during the Period	236,626
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	(22,764)
	<b>Total Fund Available (A)</b>	<b>616,356</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	-
	2 Program Expenses	616,356
	<b>Total Expenditure (B)</b>	<b>616,356</b>
	<b>Fund Balance (A-B)</b>	<b>-</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	-
	3 Advance & Receivables	-
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	-
	7 Interproject Payable	-
	<b>Total</b>	<b>-</b>

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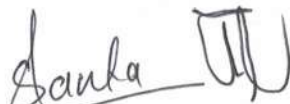
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Place: Bhaktapur  
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## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Disability Rights Fund(DRF)

A	Sources of Fund	Amount
	Opening Fund Balance	84,768
	Fund Received during the Period	341,400
	Interest Income	-
	Income from Deffered Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	(84,768)
	<b>Total Fund Available (A)</b>	<b>341,400</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	-
	2 Program Expenses	341,400
	<b>Total Expenditure (B)</b>	<b>-</b>
	<b>Fund Balance (A-B)</b>	<b>341,400</b>
	<b>Fund Balance Represented by:</b>	<b>-</b>
SN	Particulars	Amount
1	Cash Balance	-
2	Bank Balance	-
3	Advance & Receivables	-
4	Fixed Assets	-
5	Interproject Receivable	-
6	Payables	-
7	Interproject Payable	-
	<b>Total</b>	<b>-</b>

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## 5. FUND ACCOUNTABILITY STATEMENT

### Access Planet Organisation Fund Accountability Statement Financial Year : 2081-82

Project Name: Forum For Women Law and Development (FWLD)

A	Sources of Fund	Amount
	Opening Fund Balance	-
	Fund Received during the Period	60,000
	Interest Income	-
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	-
	<b>Total Fund Available (A)</b>	<b>60,000</b>
B	Expenditure	Amount
	1 Administrative & HR Expenses	-
	2 Program Expenses	-
	<b>Total Expenditure (B)</b>	<b>-</b>
	<b>Fund Balance (A-B)</b>	<b>60,000</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amount
	1 Cash Balance	-
	2 Bank Balance	60,000
	3 Advance & Receivables	-
	4 Fixed Assets	-
	5 Interproject Receivable	-
	6 Payables	-
	7 Interproject Payable	-
	<b>Total</b>	<b>60,000</b>

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Place: Bhaktapur  
Date: 2082/06/08

**Access Planet Organisation  
Fund Accountability Statement  
Financial Year : 2081-82**

**Project Name: Access Planet Internal**

A	Sources of Fund	Amt
	Opening Fund Balance	1,203,638
	Fund Received during the Period	-
	Interest Income	406,910
	Income from Deferred Revenue	-
	Less:	-
	Capital Reserve Adjustment	-
	Unused fund refund	-
	Fund (transferred to) / received from other Projects, Funds	(500,000)
	<b>Total Fund Available (A)</b>	<b>1,154,798</b>
		<b>2,265,346</b>
B	Expenditure	Amt
	1 Administrative & HR Expenses	18,285
	2 Program Expenses	-
	<b>Total Expenditure (B)</b>	<b>18,285</b>
	<b>Fund Balance (A-B)</b>	<b>2,247,061</b>
	<b>Fund Balance Represented by:</b>	
SN	Particulars	Amt
1	Cash Balance	3,173
2	Bank Balance	1,614,054
3	Advance & Receivables	233,335
4	Fixed Assets	422,748
5	Interproject Receivable	-
6	Payables	(26,250)
7	Interproject Payable	-
	<b>Total</b>	<b>2,247,061</b>

The Notes to accounts form an integral part of the financial statements.

  
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