

**Auditors Report and Financial Statements**  
**of**

**EcoHimal Nepal**

**Kathmandu, Nepal**

**For the Financial Year 2079-80 (2022-23)**

**Period covered**                      **1<sup>st</sup> Shrawan, 2079 to 31<sup>st</sup> Ashadh, 2080**

**(17<sup>th</sup> July 2022 to 16<sup>th</sup> July 2023)**

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ECOHIMAL NEPAL, KATHMANDU

#### Opinion

We have audited the financial statements of EcoHimal Nepal for the year ended 31<sup>st</sup> Ashadh, 2080 (16th July, 2023) which comprise Statement of Financial Position, Statement of Income & Expenditure, Statement of change in Reserve, Statement of Cash Flow 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 the EcoHimal Nepal as at 31<sup>st</sup> Ashadh, 2080 (16<sup>th</sup> July, 2023), of its financial performance for the period from 1<sup>st</sup> Shrawan, 2079 to 31<sup>st</sup> Ashadh, 2080 (17th July, 2022 to 16th July, 2023) and Statement of Change in Reserve and Cash Flows for the year then ended;
- have been properly prepared in accordance with Nepal Financial Reporting Standards for Not for Profit Organizations (NPOs).

#### 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 the organization in accordance with the Code of Ethics for Professional Accountants issued by the Institute of Chartered Accountants of Nepal, 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.

#### Use of our report

This report, including the opinion, has been prepared for and only for the EcoHimal Nepal's members as a body in accordance with Nepal Standards on Auditing and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

#### Responsibilities of directors for the financial statements

The directors are responsible for the preparation of financial statements that give a true and fair view in accordance with Nepal Financial Reporting Standards for NPOs, and for such





internal control as the directors determine 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 directors are 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 the directors either intend to liquidate the organization or to cease operations, or have no realistic alternative but to do so.

### **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 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 company's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors;
- conclude on the appropriateness of the directors' 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 company'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,

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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; and

- evaluate 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 identify during our audit.

#### **Other Legal requirement and compliance**

EcoHimal Nepal is registered at District Administration Office, Kathmandu on 2066.01.09 as a Non-Governmental Organization (Regd. No. 1033) and has been renewed for fiscal year 2079/80.

EcoHimal Nepal has obtained Tax Exemption certificate from Inland Revenue Department on 2075.06.24 and has renewed for the fiscal year 2079/80 (Tax Exemption certificate No. 195) and hence, no any provision for income tax has been made in the account.

EcoHimal Nepal is registered at Social Welfare Council, Nepal on 2066.01.28 (Affiliation no. 27344) and has been renewed till 2082.03.31



CA Buddhi Prasad Acharya  
For B P Acharya & Co.  
Chartered Accountants

UDIN No. : 230919CA00151CwVNW

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**Date:** September 8, 2023



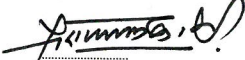
EcoHimal Nepal  
Central Office, Kathmandu, Nepal  
Fund Accountability Statement

For the Financial Period from 1st Shrawan 2079 to 31st Ashadh 2080 (17th July 2022 to 16th July 2023)

For the Financial Period from 1st Shrawan 2079 to 31st Ashadh 2080 (17th July 2022 to 16th July 2023)																												Amount in NRs		
Particulars	Notes	Kathmandu Office	Sustainable Tree Crops Programme Solukhumbu/CCAP	Mandan Deupu AFRC	Agro-Forest Resource Centers in Khotang	Scholarship	KMW PRESP (D 19 0338 004/2)	Integrated Rural Development Solukhumbu	KMW School Reconstruction (D 19 0338 005/2)	Wash Project Dugunagadi	Improve Cooking Stove Project Chumsum Bhotkhola	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Janagaran School	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 001	KMW Children & Vocational Training D 22 0338 005	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMTI-CH D 22 0338 007	Construction and management of physical infrastructures for community and learning centre (GF-AFRC)	Gender Friendly Himalayan School Program (GFHSP)	Promotion of Agro Forestry for Climate Change Adoption (PAF-CCA)	Clean Cooking Stove Program (CCSP)	Construction of School and Hostel Buildings of Disabled Resources Class School	This Year Total NRS	Previous Year Total NRS	
		92	15	23	09	95	20	21	25	03	94	28	08	19	04	34	05	39	35	26	24	41	33	06	36	22	32			
Balances Carried Forward		11,206,073.30	1,845,508.78	1,179,630.03	249,283.62	2,537,957.33	6,738,047.81	1,350,300.51	6,208,556.96	21,323.49	122,578.50	7,425.32	(1,022,873.60)	7,497.97	(26,281.75)	-	326,856.47	-	-	-	-	-	-	-	-	-	2,134,261.70	32,886,146.44	50,334,984.66	
Fund Received	8	16,383,930.17	3,100,738.00	3,488,506.31	7,772,294.31	1,614,720.00	9,001,926.40	258,100.83	25,895.89	-	(122,578.50)	3,876,013.40	3,915,975.03	2,509,012.00	2,727,081.92	863,203.84	3,912,889.50	-	1,607,536.00	3,110,337.96	4,296,118.40	2,784,482.00	4,890,406.12	10,317,845.29	4,813,150.00	2,671,392.23	710,950.00	94,529,927.10	80,021,364.35	
Government Contribution		684.48	1,268.01	2,877.69	4,464.00	-	5,329.48	6,696.00	4,574.11	4,061.61	-	2,190.67	-	-	-	-	-	-	1,607,536.00	3,110,337.96	4,296,118.40	2,784,482.00	4,890,406.12	10,317,845.29	4,813,150.00	2,671,392.23	710,950.00	94,529,927.10	80,021,364.35	
Members Fund		3,200.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,146.05	168,766.80	
Reserve for SSF		78,287.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,200.00	3,300.00	
Other Fund	9	238,055.15	-	-	132,452.79	-	-	-	-	-	-	-	-	-	18,822.61	-	-	-	-	-	-	-	-	-	-	-	-	78,287.40	78,287.40	
Total Available Fund		27,910,230.50	4,947,514.79	4,671,014.03	8,158,494.72	4,152,677.33	15,745,303.69	1,615,097.34	6,239,026.96	25,385.10	-	3,885,629.39	2,893,101.43	2,535,332.58	2,700,800.17	863,203.84	4,239,745.97	-	1,607,536.00	3,110,337.96	4,296,118.40	2,784,482.00	4,890,406.12	10,317,845.29	4,813,150.00	2,671,392.23	2,845,211.70	127,919,037.54	133,266,827.55	
Restricted Fund		24,169,078.53	4,947,514.79	4,671,014.03	8,158,494.72	4,152,677.33	15,745,303.69	1,615,097.34	6,239,026.96	25,385.10	-	3,885,629.39	2,893,101.43	2,535,332.58	2,700,800.17	863,203.84	4,239,745.97	-	1,607,536.00	3,110,337.96	4,296,118.40	2,784,482.00	4,890,406.12	10,317,845.29	4,813,150.00	2,671,392.23	2,845,211.70	124,177,885.57	128,813,587.55	
Non Restricted Fund		3,741,151.97	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,741,151.97	4,353,240.00
Expenditure	10	13,674,320.61	2,687,005.88	2,420,778.44	6,844,303.10	697,249.91	15,742,108.23	1,182,196.00	6,231,177.11	-	-	2,378,284.75	5,723,619.80	2,535,033.19	2,523,505.50	863,203.84	2,851,593.17	465,555.84	923,540.92	2,732,464.49	4,295,035.80	-	5,426,660.66	8,575,945.02	3,752,442.77	2,437,255.60	1,712,939.57	96,676,220.20	100,302,393.71	
Balance of Fund		14,235,909.89	2,260,508.91	2,250,235.59	1,314,191.62	3,455,427.42	3,195.46	432,901.34	7,849.85	25,385.10	-	1,507,344.64	(2,830,518.37)	299.39	177,294.67	-	1,388,152.80	(465,555.84)	683,995.08	377,873.47	1,082.60	2,784,482.00	(536,254.54)	1,741,900.27	1,060,707.23	234,136.63	1,132,272.13	31,242,817.34	32,964,433.84	
Restricted Fund		10,653,826.77	2,260,508.91	2,250,235.59	1,314,191.62	3,455,427.42	3,195.46	432,901.34	7,849.85	25,385.10	-	1,507,344.64	(2,830,518.37)	299.39	177,294.67	-	1,388,152.80	(465,555.84)	683,995.08	377,873.47	1,082.60	2,784,482.00	(536,254.54)	1,741,900.27	1,060,707.23	234,136.63	1,132,272.13	27,660,734.22	29,382,350.72	
Non Restricted Fund		3,503,795.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,503,795.72	4,353,240.00
Reserve for SSF		78,287.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,287.40	78,287.40
Represented by																														
Cash & Bank Balances	6	11,060,302.75	2,804,204.58	2,745,877.84	1,950,788.29	3,460,237.42	3,195.46	149,901.34	1,134,104.60	25,385.10	-	1,499,091.59	4,357.77	299.39	369,486.67	-	1,653,248.47	6,069.00	662,193.00	377,873.47	1,082.60	2,784,482.00	635.46	2,003,162.93	1,067,062.81	508,904.63	1,145,323.13	35,417,270.30	35,773,968.84	
Advances	5	3,483,760.14	37,961.33	4,593.75	16,770.83	-	-	378,000.00	-	-	-	10,526.05	-	-	-	-	7,083.33	143,100.16	21,802.08	-	-	-	-	8,445.42	-	-	-	4,143,168.09	1,908,289.40	
Payable	7	(308,153.00)	(581,657.00)	(500,236.00)	(653,367.50)	(4,810.00)	-	(95,000.00)	(1,126,254.75)	-	-	(2,273.00)	(2,834,876.14)	-	(192,192.00)	-	(272,179.00)	(614,725.00)	-	-	-	-	(536,890.00)	(292,387.66)	(14,801.00)	(274,768.00)	(13,051.00)	(8,317,621.05)	(4,717,824.40)	
Total		14,235,909.89	2,260,508.91	2,250,235.59	1,314,191.62	3,455,427.42	3,195.46	432,901.34	7,849.85	25,385.10	-	1,507,344.64	(2,830,518.37)	299.39	177,294.67	-	1,388,152.80	(465,555.84)	683,995.08	377,873.47	1,082.60	2,784,482.00	(536,254.54)	1,741,900.27	1,060,707.23	234,136.63	1,132,272.13	31,242,817.34	32,964,433.84	


The Significant Accounting Policies and Notes to Financial Statements are integral part of the Financial Statement

  
Shanti G.C.  
Admin/Finance Officer


  
Eak Narayan Dhakal  
Executive Director

  
Rajesh Bista  
Treasurer



  
Arun Kanta Poudel  
Chairperson



As per our Report of even date  
  
B.P. Acharya  
For B.P. Acharya & Co.  
Chartered Accountants

Date : 08 September, 2023  
Place : Kathmandu




**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**  
**Statement of Financial Position**  
**As at 31st Ashadh, 2080 (16th July, 2023)**

Amount in NPR


Particulars	Schedule	Current Year 2079/80	Previous Year 2078/79
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	4	12,824,047.21	688,486.33
Investments		-	-
Other Receivables		-	-
<b>Total Non-Current Assets</b>		<b>12,824,047.21</b>	<b>688,486.33</b>
<b>Current Assets</b>			
Accounts Receivables	5	4,143,168.09	1,908,289.40
Cash & Cash equivalents	6	35,417,270.30	35,773,968.84
<b>Total Current Assets</b>		<b>39,560,438.39</b>	<b>37,682,258.24</b>
<b>Total Assets</b>		<b>52,384,485.60</b>	<b>38,370,744.57</b>
<b>Liabilities &amp; Reserve</b>			
<b>Accumulated Reserves</b>			
Unrestricted Funds		3,503,795.72	3,503,795.72
Restricted Funds		27,660,734.22	29,382,350.72
Reserve for SSF		78,287.40	78,287.40
<b>Total Accumulated Reserves</b>		<b>31,242,817.34</b>	<b>32,964,433.84</b>
<b>Non Current Liabilities</b>			
Deferred Revenue		2,233,882.21	688,486.33
Land Revaluation Reserve		10,590,165.00	-
<b>Total Non-Current Liabilities</b>		<b>12,824,047.21</b>	<b>688,486.33</b>
<b>Current Liabilities</b>			
Accounts Payables	7	8,081,709.89	4,601,011.35
Employees benefits payables	7	191,986.50	112,991.05
TDS liabilities	7	43,924.66	3,822.00
<b>Total Current Liabilities</b>		<b>8,317,621.05</b>	<b>4,717,824.40</b>
<b>Total Liabilities</b>		<b>21,141,668.26</b>	<b>5,406,310.73</b>
<b>Total Reserves and Liabilities</b>		<b>52,384,485.60</b>	<b>38,370,744.57</b>

The Significant Accounting Policies and Notes to Financial Statements are integral part of the Financial Statements

  
 Shanti G.C.  
 Admin/Finance Officer


  
 Rajesh Bista  
 Treasurer

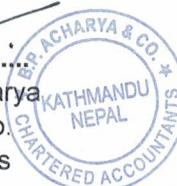
  
 Eak Narayan Dhakal  
 Executive Director

  
 Arun Kanta Poudel  
 Chairperson



As per our report of even date

  
 CA Buddhi Prasad Acharya  
 For B P Acharya & Co.  
 Chartered Accountants



Date :8 September, 2023



**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**  
**Statement of Income & Expenditure**

For the period of 1st Shrawan 2079 to 31st Ashadh 2080  
(17th July 2022 to 16 July, 2023)

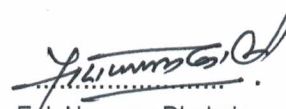
Amount in NPR


Particulars	Notes	Current Year 2079/80	Previous Year 2078/79
<b>INCOME</b>			
Grant - Restricted Funding	8	94,529,927.10	80,021,364.35
Financial Income	9	388,631.65	1,824,157.33
Government's Grant (SSF)		32,146.05	168,766.80
Member's contribution		3,200.00	3,300.00
Gain on Foreign currency exchange		698.90	-
Other Income	9	620,095.12	1,322,685.67
<b>Total Income</b>		<b>95,574,698.81</b>	<b>83,340,274.14</b>
<b>EXPENDITURE</b>			
Personnel Expenses	10.1-10.16	14,372,723.46	13,781,173.30
Project Expenses	10.1-10.16	81,244,285.86	85,242,230.09
Administrative Expenses	10.1	1,059,210.88	1,278,990.32
Depreciation	4	620,095.12	486,718.66
Loss on Foreign currency exchange		-	361.12
<b>Total Expenditure</b>		<b>97,296,315.32</b>	<b>100,789,473.49</b>
<b>Surplus / (Deficit) for the year</b>		<b>(1,721,616.50)</b>	<b>(17,449,199.34)</b>
<b>APPROPRIATION OF SURPLUS OF THE YEAR</b>			
Allocation to / (from) Unrestricted Reserve Fund		-	974,713.05
Allocation to /(from) Restricted Reserve Fund		<b>(1,721,616.50)</b>	<b>(18,423,912.39)</b>

The Significant Accounting Policies and Notes to Financial Statements are integral part of the Financial Statements

  
.....  
Shanti G.C.  
Admin/Finance Officer


  
.....  
Rajesh Bista  
Treasurer

  
.....  
Eak Narayan Dhakal  
Executive Director

  
.....  
Arun Kanta Poudel  
Chairperson



As per our report of even date

  
.....  
CA Buddhi Prasad Acharya  
For B P Acharya & Co.  
Chartered Accountants



Date :8 September, 2023

**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**  
**Statement of Change in Reserve**  
**For the year ended 31st Ashadh, 2080 (16th July, 2023)**

*Figures in NPR*

Particulars	Unrestricted Reserve	Restricted Reserve	Designated Reserve	Result for the year	Total
Balance at 31st Ashadh, 2078	2,538,382.67	47,796,601.98	78,287.40	50,413,272.05	50,413,272.05
Result for the year 2078/79					-
Allocation of result to Unrestricted Reserve	974,713.05		-	974,713.05	974,713.05
Allocation of result to Restricted Reserve		(18,423,551.26)	-	(18,423,551.26)	(18,423,551.26)
Allocation of result to other Reserves	-	-	-	-	-
					-
Balance at 32nd Ashadh, 2079	3,513,095.72	29,373,050.72	78,287.40	32,964,433.84	32,964,433.84
	-	-	-	-	-
Result for the year 2079/80					-
Allocation of result to Unrestricted Reserve	-		-	-	-
Allocation of result to Restricted Reserve		(1,599,038.00)	-	(1,599,038.00)	(1,599,038.00)
Allocation of result to other Reserves	-	-	-	-	-
Balance at 31st Ashadh, 2080	3,513,095.72	27,774,012.72	78,287.40	31,365,395.84	31,365,395.84

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**  
**Statement of Cash Flow**  
**For the year ended 31st Ashadh, 2080 (16th July, 2023)**

		Current Year 2079/80	Previous Year 2078/79
<b>A:</b>	<b>Cash Flows From Operating Activities</b>		
	Surplus / (Deficit) for the year	(1,721,616.50)	(17,449,199.34)
	<b>Adjustments for :</b>		
	Depreciation (Net-off with Revaluation Fund)	620,095.12	486,718.66
	Loss in Foreign Exchange	-	361.12
	(Increase) / Decreases in Account Receivable	(2,234,878.69)	2,194,614.97
	Increase / (Decrease in Account Payables	3,480,698.54	438,567.75
	Increase / (Decrease) in Employees benefit payable	78,995.45	(131,926.80)
	Increase / (Decreases) in TDS Liabilities	40,102.66	(14,871.00)
	<b>Net Cash Flow from Operating Activities (A)</b>	<b>263,396.57</b>	<b>(14,475,734.64)</b>
<b>B:</b>	<b>Cash Flow From Investing Activities</b>		
	Acquisition of Property, Plant and Equipment	(12,755,656.00)	(455,220.00)
	Disposal of Property, Plant and Equipment (Net)	-	27,374.44
	<b>Net Cash Flow From Investing Activities (B)</b>	<b>(12,755,656.00)</b>	<b>(427,845.56)</b>
<b>C:</b>	<b>Cash Flow From Financing Activities</b>		
	Increase in Deferred Revenue	1,545,395.88	(58,873.10)
	Increase in Land Revaluation Fund	10,590,165.00	-
	Increase / (Decrease) in Reserve for SSF	-	-
	<b>Net Cash Flow From Financing Activities (C)</b>	<b>12,135,560.88</b>	<b>(58,873.10)</b>
<b>D:</b>	<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(356,698.54)</b>	<b>(14,962,453.30)</b>
	<b>Cash and cash equivalents at the beginning</b>	<b>35,773,968.84</b>	<b>50,736,422.14</b>
			-
	<b>Cash and cash equivalents at the end of period</b>	<b>35,417,270.30</b>	<b>35,773,968.84</b>

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## Significant Accounting Policies and Notes to Financial Statements

### 1. General information

#### 1.1 Brief information about the organization

##### 1.1.1 Establishment

EcoHimal Nepal is a national non-government organization founded in 2009, registered in the District Administration Office, Kathmandu, with the aim of achieving sustainable development through community empowerment in rural areas.

##### 1.1.2 Overall Objective:

To improve the living standard of rural people with special emphasis on women, children and socially marginalized communities through integrated sustainable development initiatives.

##### 1.1.3 Specific Objectives:

- Conduct activities for natural resource management, biodiversity conservation, climate change adaptation, ecotourism, forestry, watershed management and alternative energy promotion
- Support to create a culture and society where children attains the rights to protection, participation and development
- Support income-generating, skill development, enterprise and marketing
- Conduct community capacity development, institutional strengthening and basic physical infrastructure development
- Create positive intervention on agriculture, livestock, livelihood and food security
- Increase awareness on health, hygiene and sanitation
- Minimize gender inequalities by conducting women's empowerment and children welfare programs
- Assist in mitigating social and political conflict to promote social inclusion
- Advocate for policy level intervention.

##### 1.1.4 Registration and Legal status

**Registration:** District Administration Office, Kathmandu on 2066.01.09 (Regd. No. 1033), renewed for fiscal year 2079/80

**Affiliation:** Social Welfare Council on 2066.01.28 (Affiliation no. 27344), renewed till 2082.03.31

**Income Tax:** PAN 303628961

Tax Clearance has been received for the previous year 2078/79 on 2079.06.31

##### 1.1.5 Tax exemption:

EcoHimal Nepal has obtained Tax Exemption certificate on 2075.06.24 and has renewed on 2079.06.31 for the fiscal year 2079.80 (Tax Exemption certificate No. 195)

##### 1.1.6 Key contact person:

Eak Narayan Dhakal, Executive Director











### 1.1.7 Executive Committee

Name	Position	Qualification	Area of Expertise	Sex	Caste/ethnicity	Tenure Duration
Mr. Arun Kanta Poudel	Chair person	M.A	Community Development & Policy Intervention	Male	BCTN	2079 onwards
Ms. Barsha Rijal	Member	MPH	Health	Female	BCTN	2079 onwards
Mr. Satya Narayan Maharjan	Member	M.A	Education and development	Male	BCTN	2079 onwards
Mr. Rajesh Bist	Member	BA	Tourism development	Male	BCTN	2079 onwards
Mr. Ser Singh Thagunna	Member	M.sc	Bio-diversity Conservation ((Parks, Recreation, Tourism)	Male	BCTN	2079 onwards
Dr. Sardha Shrestha	Member	MBBS	Gynecology & Obstetrics	Female	BCTN	2079 onwards

The financial statements were authorized to issue by the Executive Committee on 8<sup>th</sup> September, 2023

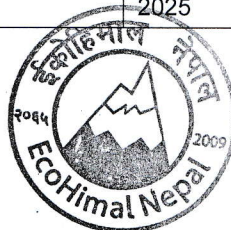
### 1.1.8 Office address

Maharajgunj-3, Kathmandu Metropolitan City, Bagmati Province, Nepal

### 1.2 Donors, Projects and Budget

S. N.	Project Name, ID & Location	Donor	Project Period	Budget in source currency	Total Budget in NPR
1	Climate Change Adoption Programme	The Glacier Trust, UK	2022 July to 2026 June	£ 60,000.00	9,000,000.00
2	Mandan Deupur AFRC-Phase II, Kavre	The Glacier Trust, UK	January 2019 to December 2021	£ 46,477.28	7,320,636.51
3	PRESP (D 19 0338 004), Kavre	Kindermissionswerk ,Germany	September 2019 to December 2022	€ 224,000.00	26,640,000.00
4	School Reconstruction (D 19 0338 005/2), Kavre	Kindermissionswerk ,Germany	September 2019 to September 2022	€ 208,600.00	23,363,964.58
5	Kitchen stoves in Kalikot (Clean Cooking Stove Solution)	EcoHimal Gesellschaft für interkulturelle Zusammenarbeit e.V	March, 2023 to March, 2024	€ 18,151.90	2,377,900.00
6	Spice for Health- Phase II	EcoHimal Austria	June, 2022 to May, 2025	€ 116,606.00	15,049,191.00
7	Bhotkhola Drinking Water - Phase II	EcoHimal Sudtirol - Alto Adige	July, 2022 to December , 2023	€ 42,094.71	5,583,864.00
8	Rural Health Support Project (RHSP)	Pharmacists without Borders	Feb, 2022 to January, 2025	€ 45,537.45	5,918,997.33

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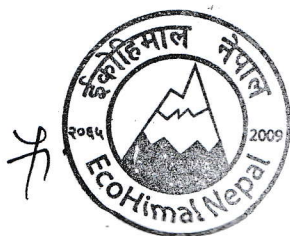


9	Sustainable Agrology through Agro Forest in Mountain Areas of Nepal	EcoHimal Austria	December 2020 to November 2023	€ 186,097.00	26,053,613.00
10	Promotion of Agro Forestry for Climate Change Adaptation (PAF-CCA)	EcoHimal Austria	January, 2023 to December, 2025	CHF 396,093.55	34,559,700.00
11	Gender Friendly Himalayan School Programme (GFHSP)	EcoHimal Austria	January, 2023 to December, 2025	€ 741,613.00	98,901,470.00
12	Gender Friendly Agro Forestry Resource Center (GF-AFRC) (Construction and management of physical infrastructures for community and learning centre)	Nepalhilfe Bonn e.V	March, 2023 to March, 2024	€ 68,820.00	9,043,636.00
13	Climate Resilient Himalayan Initiative	EcoHimal Austria	July, 2023 to June, 2028	€ 266,995.35	38,450,000.00
14	Community Led Agro Forestry Initiatives (CAFI), Duguna	EcoHimal Austria	Feb 2022 to February 2025	CHF 200,000.00	25,922,000.00
15	Reconstruction of Pashupati Basic School	Kindermissionswerk ,Germany	March, 2023 to February, 2024	€ 31,400	4,088,931.00
16	Support for Schooling and Vocational Training for Children formerly of Children's Care Club	Kindermissionswerk ,Germany	March, 2023 to December, 2023	€ 21,821.94	2,727,742.50
17	Initial Measure to Improve child health and consolidating the corresponding measures in local governance in Aandhikhola	Kindermissionswerk ,Germany	June, 2023 to May, 2024	€ 47,000.00	6,112,409.94
18	Supporting education for children who are former inhabitants of Children's Care Club	Kindermissionswerk ,Germany	June, 2023 to May, 2024	€ 48,000.00	6,249,348.00
19	Enrolment of Two Boys in Bachelors of Engineering and Two Boys for Secondary Education	Michael Kloeters	September, 2023 to August, 2028	€ 72,616.00	9,803,131.09
20	Construction of School and Hostel Buildings of Disabled Resources Class School, Dolpa	EcoHimal Austria & FWHC	March 2022 to February, 2023	€ 50,570.25	7,039,883.93
21	Janajagaran Basic School Construction, Bhumlu	EcoHimal Austria	May 2022 to April 2023	€ 24,000.00	3,404,400.00

## 2. Basis of preparation

Except for certain activities that will conclude on the realization of their relevant activities in accordance with the relevant terms of reference, the financial statements have been prepared on going concern basis. Other basis of preparations are as under:

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## 2.1 Statement of Compliance

The Statement of financial Position, Statement of Income & Expenditure, Statement of Change in Reserve, Statement of Cash Flows together with the Accounting Policies and Notes to the Financial Statements as at 31<sup>st</sup> Ashadh, 2080 (16<sup>th</sup> July, 2023) and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and the Nepal Accounting Standard for Not for Profit Organization (NAS for NPO's) issued by Accounting Standard Board of Nepal.

The financial statements were authorized to issue by the Executive Committee on 8<sup>th</sup> September, 2023.

## 2.2 Basis of Measurement

The financial statements have been prepared on the historical cost basis except Property, Plant and Equipment is measured at fair value.

## 2.3 Changes in Accounting Policies and Disclosures

The accounting policies have been consistently applied, unless otherwise stated and are consistent with those in previous year.

## 2.4 Critical Accounting Estimates

The preparation of the financial statements in conformity with Nepal Accounting Standards for Not for Profit Organization (NAS for NPO's) requires the use of certain critical accounting estimates and judgements. The organization makes certain estimates and assumptions regarding the future events. In the future, actual result may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are suitably disclosed wherever found necessary.

## 2.5 Functional and Presentation Currency

The financial statements are prepared in Nepalese Rupees, which is the EcoHimal Nepal's functional currency. All the financial information presented in Nepalese Rupees has been rounded to the nearest rupee, except otherwise indicated.

## 3. Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all the years presented, unless otherwise stated.



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### 3.1 Property, plant and equipment

#### a. Cost of Valuation

All items of property, plant and equipment are initially recognized at cost. Cost includes the purchase price and other directly attributable costs. Subsequently, items of property, plant and equipment are measured at cost less depreciation less impairment.

EcoHimal Nepal has accounted items of property, plant and equipment worth to NPR 12,755,656 during the year as under:-

Land	10,590,165
Building and ancillaries	1,416,482
Furniture & Fixtures	257,509
Office Equipment's	491,500

Land has been valued and recorded under Property, Plant and Equipment correspondingly creating Land revaluation reserve. Likewise, Building, Furniture's & Fixtures and Office Equipment's has been recorded with corresponding amount recognizing as Deferred Revenue in the current year. These assets are purchased from project fund meant for project execution which are revalued for accounting purpose.

#### b. Depreciation

Depreciation is provided on items of property, plant and equipment so as to write-off their carrying value over the expected useful economic lives. Depreciation has been computed on Straight Line method assuming useful economic life of assets as under :-

<u>Property Plant &amp; Equipment</u>	<u>Expected useful lives</u>
Land	-
Building and ancillaries (Temporary)	10 Years
Furniture & Fixture	5 Years
Office Equipment's	3 Years - 5 Years

In other hand, the corresponding amount equal to the depreciation charged during the year is transferred from the Deferred Revenue account to the Statement of Income & Expenditure.

### 3.2 Impairment of non-financial assets

There are no any Non-financial assets held by EcoHimal Nepal and any impairment tests are not necessary.

### 3.3 Foreign currency transaction

Transactions entered into by EcoHimal Nepal in a currency other than the currency of the primary economic environment in which it operates (the functional currency is NPR) are recorded at the rates ruling when the transactions occur. Foreign currency





monetary assets and liabilities are translated at the rates ruling at the reporting date. Exchange differences arising on the retranslation of unsettled monetary assets and liabilities are recognized immediately in Statement of Income & Expenditure.

### 3.4 Accounts Receivable

Account receivables in form of advance, deposit and prepaid are stated at their cost and no provision for impairment has been made considering their nature of recovery. Rs. 4,143,168.09 has been recorded as receivable which mainly consist of project fund receivable.

### 3.5 Cash and cash equivalents

Cash and cash equivalents comprises cash balances, current and call deposits in the banks. All bank deposits are free from lien and no provision for impairment is required.

### 3.6 Employees Retirement Benefits

EcoHimal Nepal is a National level Not for Profit Organization (NPO). Organization has been registered with "Social Security Fund" under defined contribution schemes for employee's retirement benefits.

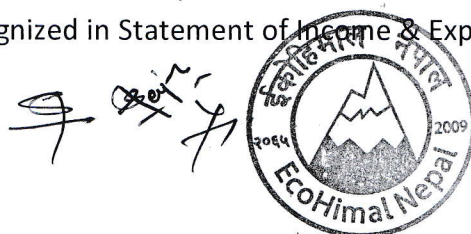
Benefits payable on defined contribution scheme is measured and recognized as expenses at the amount that needs to be contributed (whether or not actually contributed; i.e. on accrual basis) by the organization during the reporting period. EcoHimal Nepal is contributing by 8.33% for gratuity, 10% for Provident Fund and 1.67% for Social Security Fund totaling 20% contribution and are charged into the Statement of Income & Expenditure. On other side, employees are contributing by 10% for Provident Fund and 1% for Social Security Fund toward defined contribution schemes for employee's retirement benefits.

### 3.7 Taxation

EcoHimal Nepal has been granted Tax Exemption by the Department of Inland Revenue, Inland Revenue Office, Maharajgunj, Kathmandu for receipt of grant, donation and similar kind of contribution or gift to be used in social or community services as per organization's objectives. For being tax exempted organization, no any Income tax provision has been made on surplus fund (income) if any, for the year. The tax exemption is valid till EcoHimal Nepal continue renewal of tax exemption every year. However, the EcoHimal Nepal is liable for Tax Deduction at Sources for payments described by the Income Tax and rules thereunder.

### 3.8 Government grant

Government grants received for contribution toward Benefits payable on defined contribution scheme deposited on Social Security Fund of respective employees has been recognized in Statement of Income & Expenditure. This grant is to minimize the



effect of COVID-19 in the operation and service of the organization. Grant of Rs. 32,146.05 from Government of Nepal has been received during the year as subsidy toward Social Security Fund for the year 2077/78 which is accounted on cash basis. Any other government grants are also recognized in the financial statement in the year of receipt. Grants for employee's benefits payable on defined contribution scheme are netted against the cost incurred by the organization.

### 3.9 Current liabilities

Current liabilities are expected to be settled in the organizations normal operating cycle or are primarily held for operation or are due to be settled within a period of twelve months after the reporting period. All other liabilities except as above are classified as non-current liabilities.

Current liabilities are classified mainly trade and other payables, TDS liabilities and employees benefits. All liabilities are stated at their cost.

### 3.10 Non-current Liabilities

EcoHimal Nepal has recognized property, plant and equipment received in grants from donors and purchased from project fund in earlier years' worth to NPR 1,758,958.98. Similarly, Land, Building, Furniture's and office equipment purchased from project fund during the year worth to NPR 12,755,656 has been accounted into respective account with corresponding amount recognizing to Land Revaluation Reserve for land and Deferred Revenue account netting off the depreciation thereon. The Land Revaluation Reserve and Deferred Revenue account has been accounted as Non-current Liabilities in the Statement of Financial Position.

### 3.11 Accumulated Reserves

Reserves are classified as either unrestricted or restricted reserves.

#### a. Unrestricted Reserves

The Reserves available for use at the discretion of the EcoHimal Nepal in furtherance of the general objectives of organization and which are not designated for any specific purpose are accounted as Unrestricted Reserves. Project management fee, members contribution and other such fund received in nature of unrestricting the incurrence are accounted under this head.

#### b. Restricted Reserves

The Reserves other than Unrestricted Reserves, the activities for which these restricted funds may and are being used are identified in the Statement of Financial Position as Restricted Reserves. Such Reserves may include conditions for refund should there be balance of Fund at the end of the project period.



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### 3.12 Income

#### a. Grant

##### Unrestricted Grants

Grants that are received from general unrestricted resources are accounted as Unrestricted Grants which are available for use at the discretion of the EcoHimal Nepal and are not designated for any specific purpose. This kind of grants has general purpose and not meant for specific project expenditure. Any commitment or right to receive the Unrestricted Grants are not in place and all such Grants are recorded in cash basis.

##### Restricted Grants

Contributions based on agreements, contracts or other understanding where the condition of receipt of the fund are linked to execution of specific project activities are accounted under Restricted Grants. Any commitment or right to receive the Restricted Grants are not in place and all such Grants are recorded in cash basis. Any restricted grant received during the year is recognized under Restricted Fund account and are transferred to the Project Income upon recognition of corresponding expenditures.

#### b. Other income

Other income includes project administration expenses received from projects, community contribution for projects and Interest income on bank balances and are recognized in the Statement of Income & Expenditure.

#### c. Member's contribution

Income from membership fee received during the year has been recognized in the Statement of Income & Expenditure.

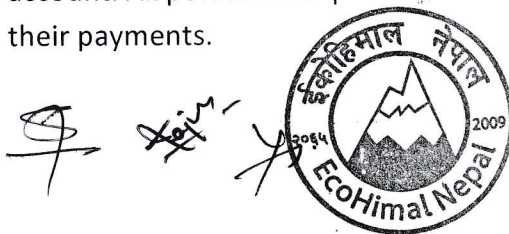
### 3.13 Expenses

#### a. Restricted project expenditures

Expenditures incurred for designated projects within the budget framework are classified under restricted project expenditures. These expenditures are of revenue as well as capital in nature and has been accounted for in the Statement of Income & Expenditure in the year the expenditure is incurred irrespective of their nature.

#### b. Personnel expenses

Expenses relating to the employees service in the EcoHimal Nepal including retirement benefits payable to the employees are accounted under this account. All personnel expenses are accounted on accrual basis irrespective of their payments.



c. **Administrative expenses**

Expenses incurred by EcoHimal, Nepal Head office and other offices for administrative purpose other than project expenses and personnel expenses are accounted as administrative expenses. All the administrative expenses are accounted for on an accrual basis and charged to the Statement of Income & Expenditure.

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Property, Plant and Equipment**

**Note : 4**

Cost	Land	Buildings	Furniture and Fixture	Office Equipment	Total
Balance at 1st Shrawan 2079	-		624,770.00	1,134,188.98	<b>1,758,958.98</b>
Additions during the year	10,590,165.00	1,416,482.00	257,509.00	491,500.00	<b>12,755,656.00</b>
Disposals during the year	-	-	-	-	-
Balance at 31st Ashadh 2080	10,590,165.00	1,416,482.00	882,279.00	1,625,688.98	<b>14,514,614.98</b>
<b>Depreciation and Impariment losses</b>					
Balance at 1st Shrawan 2079	-	-	338,537.00	731,935.65	<b>1,070,472.65</b>
Depreciation charged for the year	-	11,804.02	182,339.22	425,951.88	<b>620,095.12</b>
Adjustment due to Impairment Losses	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31st Ashadh 2080	-	11,804.02	520,876.22	1,157,887.53	1,690,567.77
<b>Carrying Amount :-</b>					-
<b>At 1st Shrawan 2079</b>	-	-	<b>286,233.00</b>	<b>402,253.33</b>	<b>688,486.33</b>
<b>At 31st Ashadh 2080</b>	<b>10,590,165.00</b>	<b>1,404,677.98</b>	<b>361,402.78</b>	<b>467,801.45</b>	<b>12,824,047.21</b>









Cash and Bank Balance

Note - 5

Cash & Bank Balance		Note - 5																										
S.N.	Particulars	Kathmandu Office	STC Programme (CCAP) Solukhumbu	Mandan Deupu, AFRC	Agro-Forest Resource Centers in Khotang	Scholarship	KMW PRESP (D 19 0338 004/2 )	Integrated Rural Development Solukhumbu	KMW School Reconstruction (D 19 0338 005/2 )	Wash Project Dugunagadi	Improve Cooking Stove Project Chumsur Bhotkhola	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Janajagaran School	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 21 0338 001	KMW Children & Vocation Training D 22 0338 905	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMT-ICH D 22 0338 007	Construction and management of physical infrastructures for community and learning centre (GF- AFRC)	Gender Friendly Himalayan School Program (GFHSP)	Promotion of Agro Forestry for Climate Change Adoption (PAF-CCA)	Clean Cooking Stove Program (CCSP)	Construction of School and Hostel Buildings of Disabled Resources Class School	Total
1	Cash in Hand																											
2	Cash at Bank (NPR A/C)																											
2.1	Rastriya Baniya Bank Kathmandu 1150100001501001	8,999,138.32																										8,999,138.32
2.2	Rastriya Baniya Bank-Saleri 202000201501		2,869.99					433.00																				3,332.99
2.3	Nabil Bank- Ktm office 1510017504548	111,831.29																										111,831.29
2.4	Nabil Bank ( Euro A/c 1510367502529) 5053 51147 19 (Rate as per NRB 16 July 2023)	743,826.13																										743,826.13
2.5	Nabil Bank NPR (1510017502528)	621,561.78																										621,561.78
2.6	Nabil Bank - Achham 07801017801158																						23,940.00				23,940.00	
2.7	Rastriya Baniya Bank Kathmandu 1150100002080001												4,357.77														4,357.77	
2.8	Rastriya Baniya Bank Kathmandu 1150100002081001								1,134,104.60										6,069.00	662,193.00	377,873.47	1,082.60					2,181,322.67	
2.9	Rastriya Baniya Bank Kathmandu 1150100002082001									25,385.10							1,653,248.47										1,678,633.67	
2.10	Rastriya Baniya Bank Kathmandu 1150100002083001		2,801,304.59	2,746,877.84																							5,547,182.43	
2.11	Rastriya Baniya Bank Kathmandu 1150100002084001						3,195.46															2,784,482.00					2,787,677.46	
2.12	Rastriya Baniya Bank Kathmandu 1150100002085001							149,498.34															635.46				150,133.80	
2.13	Rastriya Baniya Bank Kathmandu 1150100002086001											1,499,091.59															1,499,091.59	
2.14	Rastriya Baniya Bank Kathmandu 1150100002087001					3,490,237.42																					3,490,237.42	
2.15	Rastriya Baniya Bank Kathmandu 1150100002088001														369,486.67												369,486.67	
2.16	Rastriya Baniya Bank Kathmandu 1150100002089001																										1,145,323.13	
2.17	Rastriya Baniya Bank Kathmandu 1150100002090001																							1,928,222.93			1,928,222.93	
2.18	Rastriya Baniya Bank Kathmandu 1150100002091001																								1,054,062.81		1,054,062.81	
2.19	Rastriya Baniya Bank Kathmandu 1150100002092001																									508,904.63	508,904.63	
2.20	Rastriya Baniya Bank Aseel Ahaha- 2330100009621001				267,836.00																						267,836.00	
2.21	Rastriya Baniya Bank Kalikot 4120100011095001																						50,000.00	13,000.00			63,000.00	
2.22	Siddhartha Bank Kathmandu 00415244968	13,498.00												299.39													13,797.39	
2.23	Siddhartha Bank Kathmandu 00417222540				1,682,952.29																						1,682,952.29	
2.24	Siddhartha Bank Kathmandu 55503140289	600,447.23																									600,447.23	
	Total Cash & Bank Balances	11,060,302.76	2,804,204.58	2,745,877.84	1,950,788.29	3,480,237.42	3,195.46	149,901.34	1,134,104.60	25,385.10	-	1,499,091.59	4,357.77	299.39	369,486.67	-	1,653,248.47	6,069.00	662,193.00	377,873.47	1,082.60	2,784,482.00	635.46	2,003,162.93	1,067,062.81	508,904.63	1,145,323.13	35,417,270.30
	Previous Year Total	9,458,088.33	2,409,816.79	1,167,432.39	239,972.06	2,512,611.42	6,674,336.50	1,890,856.51	7,539,386.07	25,385.10	122,678.50	9,615.99	778,584.00	7,487.97	23,718.25	301,000.00	328,356.47								-		2,134,261.70	35,773,968.84

6. Accounts Receivables

Note - 6

5. Accounts Receivables		Note - 5																										
S.N.	Particulars	Kathmandu Office	STC Programme ( CCAP) Solukhumbu	Mandan Deupu, AFRC	Agro-Forest Resource Centers in Khotang	Scholarship	KMW PRESP (D 19 0338 004/2 )	Integrated Rural Development Solukhumbu	KMW School Reconstruction (D 19 0338 005/2 )	Wash Project Dugunagadi	Improve Cooking Stove Project Kalikot	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Janajagaran School	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 21 0338 001	KMW Children & Vocation Training D 22 0338 005	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMT-ICH D 22 0338 007	Construction and management of physical infrastructures for community and learning centre (GF- AFRC)	Gender Friendly Himalayan School Program (GFHSP)	Promotion of Agro Forestry for Climate Change Adaptation (PAF-CCA)	Clean Cooking Stove Program (CCSP)	Construction of School and Hostel Buildings of Disabled Resources Class School	Total
1	Advance to Staff		20,453.00																							60.00		20,513.00
2	Advance																											
3	Receivable from Project fund	600,000.00	10,800.00					378,000.00																				988,800.00
4	Project Fund Receivable	2,834,876.14																										2,834,876.14
5	Prepaid Amount	48,884.00	6,706.33	4,593.75	16,770.83							10,526.05						7,083.33	143,100.16	21,802.08					20,125.00	8,385.42		287,976.95
6	Advance to GP Builders																											
7	Receivable from Kalidas Pokharel																								11,000.00			11,000.00
	Total	3,493,760.14	37,961.33	4,593.75	16,770.83	-	-	378,000.00	-	-	-	10,526.05	-	-	-	-	-	7,083.33	143,100.16	21,802.08	-	-	-	-	31,125.00	8,445.42	-	4,143,168.09
	Previous Year Total	1,852,457.60	-	15,685.33	13,775.56	39,595.91	136,445.79	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,908,289.40

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ccounts Payables

Note - 7																												
I. Particulars	Kathmandu Office	STC Programme ( CCAP) Solukhumbu	Mandan Deupu_AFRC	Agro-Forest Resource Centers in Khotang	Scholarship	KMW PRESP (D 19 0338 004/2 )	Integrated Rural Development Solukhumbu	KMW School Reconstruction (D 19 0338 005/2 )	Wash Project Dugunagadi	Improve Cooking Stove Project Kalikot	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Janajagaran School	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 001	KMW Children & Vocation Training D 22 0338 005	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMTI-CH D 22 0338 007	Construction and management of physical infrastructures for community and learning centre (GF-AFRC)	Gender Friendly Himalayan School Program (GFHSP)	Promotion of Agro Forestry for Climate Change Adaptation (PAF-CCA)	Clean Cooking Stove Program (CCSP)	Construction of School and Hostel Buildings of Disabled Resources Class School		
Payable to Technind Network Pvt Ltd				14,306.00																							Total	
Tax and TDS	6,803.00	250.00	508.00	4,348.00	60.00						1,148.00					4,584.00	13,260.00				787.00	7,191.00	1,301.00	3,624.00	120.00		43,924.66	
Payable to Katusai Nursery		450,307.00														44,000.00											45,207.00	
Payable to GP Builders								791,608.00																			791,608.00	
Payable to SWC							95,000.00																				95,000.00	
Payable Amount staff	3,186.00			5,940.50	4,750.00					1,125.00							1,465.00					65,033.00	80,490.00		1,760.00	12,931.00	177,880.50	
Payable to Bindabasin Krishi Farm		131,100.00		302,380.00												169,100.00											602,580.00	
Payable to Hariom Highteck Nursery Krishi Farm			499,378.00	254,893.00												83,625.00											807,896.00	
Payable to DKPS Construction Company								334,646.75																		-	334,646.75	
Payable to EHTI											2,834,876.14							900,000.00				378,000.00				-	3,812,876.14	
Payable to SK engineering Industry														192,192.00													192,192.00	
Payable to Vashapathshala Con																											82,786.00	
Payable to Rajan Shrestha																											106,520.00	
Payable to Kani Malla																											15,000.00	
Payable to Saral Janajagaran Agriculture																											13,500.00	
Payable to N.Y.S Engineering & Construction Pvt Ltd																											269,384.00	
Payable to All Nepal bus Gas Company	208,164.00																										208,164.00	
Payable to MCLAFRC and D-AFRC			350.00	71,500.00																							71,850.00	
Total	308,153.00	581,657.00	500,236.00	653,387.50	4,810.00	-	95,000.00	1,126,254.75	-	-	2,273.00	2,834,876.14	-	192,192.00	-	272,179.00	614,725.00	-	-	-	-	92,100.00	536,090.00	292,387.66	14,001.00	274,768.00	13,051.00	8,317,621.06
Previous Year Total	26,185.23	564,308.01	3,487.69	4,464.00	14,250.00	72,734.48	540,356.00	1,330,828.11	4,061.61	-	2,190.67	1,802,457.60	-	50,000.00	301,000.00	1,500.00	-	-	-	-	-	-	-	-	-	-	4,717,824.40	

Note - 7

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
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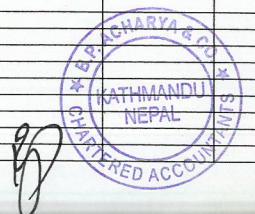





## Fund Received (Income)

Date	Particulars	Kathmandu Office	Relief to Rural Children in COVID 19 Pandemic in Khotang	Sustainable Tree Crops Programme Solukhumbu	Mandan Deupu_AFRC	Agro-Forest Resource Centers in Khotang	Scholarship	KMW PRESP (D 19 0338 004/2 )	Integrated Rural Development Solukhumbu	KMW School Reconstruction (D 19 0338 005/2 )	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Janajaran School	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 001	KMW Children & Vocation Training D 22 0338 005	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMTI-CH D 22 0338 007	Community learning centre (GF-AFRC)	Gender Friendly Himalyan School Program (GFHSP)	Agro Forestry for Climate Change Adoption (PAF-CCA)	Clean Cooking Stove Program (CCSP)	Construction of School and Hostel Buildings of Disabled Resources Class School	Total
8/11/2022	Fund received	1,007,202.37																									
8/28/2022	Fund transfer	-1,007,202.37																									
9/4/2022	Fund transfer	-3,915,975.03												1,007,202.37													1,007,202.37
9/25/2022	Fund transfer	-200,000.00										3,915,975.03															0.00
9/26/2022	Fund transfer	-326,948.17													200,000.00												0.00
10/13/2023	Fund received						10,000.00								326,948.17												0.00
10/16/2022	Fund received	728,657.45																									10,000.00
11/8/2022	Fund transfer	-728,657.45																									728,657.45
11/1/2022	Fund received	2,462,668.20		728,657.45																							0.00
11/26/2022	Fund transfer	-2,462,668.20																									0.00
11/2/2022	Fund received	11,113.50																									11,113.50
11/8/2022	Fund received	5,387,584.80																									5,387,584.80
11/30/2022	Fund transfer	-5,387,584.80				2,999,301.40	863,395.00																				0.00
11/8/2022	Fund received	40,320.22										528,663.40															40,320.22
11/13/2022	Fund received	5,287,382.50														996,225.00											5,287,382.50
12/26/2022	Fund transfer	-5,287,382.50				2,286,777.71						529,400.00															0.00
11/15/2022	Fund transfer	-60,000.00																					1,147,704.79	1,323,500.00			5,287,382.50
11/16/2022	Fund received	8,801,926.40													60,000.00												0.00
11/26/2022	Fund transfer	-8,801,926.40						8,801,926.40																			8,801,926.40
11/19/2022	Fund transfer	-129,342.20				129,342.20																					0.00
11/22/2022	Fund received	2,010,150.00																									0.00
12/26/2022	Fund transfer	-2,010,150.00																									2,010,150.00
11/24/2022	Fund received						5,000.00												2,010,150.00								0.00
12/1/2022	Fund received	317,106.23					</																				







**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Finance & Other Income**

**Note - 9**

Particulars	Sch.	Current Year 2079/80	Previous Year 2078/79
Project Administration Fee (Kathmandu office)		-	1,824,157.33
Bank interest (Kathmandu office)		237,356.25	248,619.53
Retention from staff		-	14,340.00
Bank interest (Eco ICE )		-	-
Bank interest (SAAFMAN )		132,452.79	110,536.75
Refund from party		-	16,798.32
Sale of Bid document		-	20,000.00
Contribution from community		-	86,485.00
Nursery Assistant salary management		-	249,948.81
Study Support (Aarati)		-	35,000.00
Audit Fee refund		-	52,300.00
Bank Interest (Achham)		18,822.61	1,938.60
(Loss)/Gain on Foreign Exchange		698.90	
Recognized from Deferred Revenue		620,095.12	486,718.66
<b>Total of other Income Fund</b>		<b>1,009,425.67</b>	<b>3,146,843.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

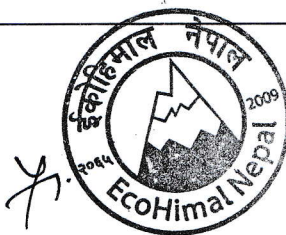
**Kathmandu Office**

**Project Code: 92**

**Expenditure 10.1**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Office Running Cost	73,634.00	39,445.00
2	Personnel	608,462.73	471,903.49
3	Consultancy Fee	0.00	0.00
4	Board Meeting Allowance	41,600.00	30,000.00
5	Board Meeting Expenses	72,589.00	53,165.00
6	Travel Expenses	119,642.50	41,742.00
7	Maintenance & Equipment	264,477.00	7,200.00
8	Electricity, Water	19,020.00	13,890.00
9	Annual Audit Fee	0.00	2,000.00
10	Communication	5,200.00	23,108.75
11	Stationery, Printing, Photocopy	24,293.25	2,382.00
12	Documentation, Public Awareness	59,323.00	9,735.00
13	Kitchen and Sanitation	50,854.00	40,185.00
14	Bank interest TDS	35,556.13	37,292.95
15	Bank Charges	1,400.00	675.00
16	Unforeseen	27,174.00	7,244.00
17	Office Rent	264,448.00	167,230.00
18	Video Documentry_IPAF	0.00	17,250.00
19	Project learning exchange activity	0.00	117,361.70
20	IPAF receivable written off	0.00	15,892.80
21	Loss on Foreign Exchange conversion	0.00	361.12
22	KMW Relief soft loan write-up	0.00	652,830.00
23	Land Procurement Evon	11,416,482.00	0.00
24	Land Procurement document preparation and Legal work	76,420.00	0.00
25	Land registration TDS	513,745.00	0.00
<b>Total</b>		<b>13,674,320.61</b>	<b>1,750,893.81</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

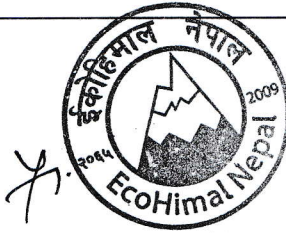
**Kathmandu Office**

**Project Code: 92**

**Expenditure 10.1**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Office Running Cost	73,634.00	39,445.00
2	Personnel	608,462.73	471,903.49
3	Consultancy Fee	0.00	0.00
4	Board Meeting Allowance	41,600.00	30,000.00
5	Board Meeting Expenses	72,589.00	53,165.00
6	Travel Expenses	119,642.50	41,742.00
7	Maintenance & Equipment	264,477.00	7,200.00
8	Electricity, Water	19,020.00	13,890.00
9	Annual Audit Fee	0.00	2,000.00
10	Communication	5,200.00	23,108.75
11	Stationery, Printing, Photocopy	24,293.25	2,382.00
12	Documentation, Public Awareness	59,323.00	9,735.00
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21	Loss on Foreign Exchange conversion	0.00	361.12
22	KMW Relief soft loan write-up	0.00	652,830.00
23	Land Procurement Evon	11,416,482.00	0.00
24	Land Procurement document preparation and Legal work	76,420.00	0.00
25	Land registration TDS	513,745.00	0.00
<b>Total</b>		<b>13,674,320.61</b>	<b>1,750,893.81</b>

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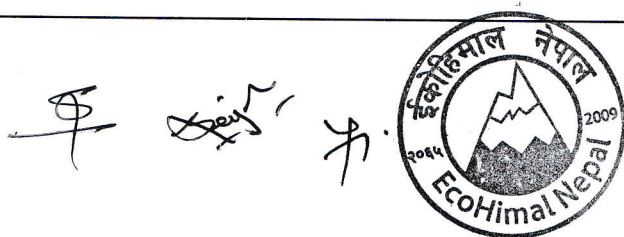
**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Sustainable Tree Crops Programme Solukhumbu (CCAP)**

**Project Code: 15**

**Expenditure 10.2**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Local Staff	505,475.44	481,426.38
2	Travel Expenses	100,230.67	85,835.92
3	Procurement of seedling materials and production of a wide variety of the most suitable species for the two VDCs	780,562.00	802,875.00
4	Training of at least 200 farmers in all aspects of tree crop production	0.00	67,100.00
5	Follow-up and support to established 7+new ongoing 8 satellite nurseries for tree crops seedlings production	296,000.00	28,372.00
6	Training of farmers on climate smart agriculture techniques	0.00	10,400.00
7	Institutionalize cooperative to oversee the development of enhanced coffee, tree crop production and product marketing	0.00	5,000.00
8	Development of Tree crops distribution profile, survival record and performance/production	0.00	26,000.00
9	Local products processing and final consumer products production	333,554.00	0.00
10	Coffee and Climate Change	10,600.00	0.00
11	Bank & other charges	2,000.00	900.00
12	Training materials	24,503.00	22,329.00
13	Public relations, publicity and documentation	25,300.00	8,466.00
14	Audit Fee	0.00	0.00
15	Evaluation and monitoring	42,519.00	30,000.00
16	House Rent	14,400.00	14,400.00
17	Project Administration cost	51,861.77	28,214.30
<b>Deusa AFRC</b>			
1	Local Personnel Cost	500,000.00	173,000.00
<b>Total</b>		<b>2,687,005.88</b>	<b>1,784,318.60</b>



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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Mandan Deupur AFRC**

**Project Code: 23**

**Expenditure 10.3**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project salaries	918,034.71	831,372.16
2	Health/Accident Insurance	0.00	13,097.23
3	Travel Expenses	132,124.58	139,717.67
4	Field Office Costs and Administration	130,340.55	185,550.98
5	Project monitoring by local partners	20,730.00	271,514.60
6	Detailed baseline and feasibility studies completed	40,070.00	23,170.00
7	Establishment of AFRC, outlet centers, satellite nurseries completed	625,574.00	552,677.00
8	Quality training of farmers in agro forestry and agri-options delivered	496,299.60	457,651.71
9	Engagement and coaching of secondary school students delivered	15,760.00	183,560.00
10	Awareness of environmental issues and agro forestry options raised	41,845.00	346,273.00
<b>Total</b>		<b>2,420,778.44</b>	<b>3,004,584.35</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Agro-Forest Resource Centers in Khotang**

**Project Code: 09**

**Expenditure 10.4**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	<b>Objective 1:</b> To Increase access of local farmers on improved farming technologies and skills.	1,722,601.00	5,626,500.95
2	<b>Objective 2:</b> To Promote Eco-agrology minimizing GHG emission (CO <sub>2</sub> absorb) and climate change effects.	636,131.56	904,792.50
3	<b>Objective 3:</b> To raise 1,541 (25%) families out of poverty through the promotion of tree crop production and the professional marketing of the produce.	701,397.00	2,699,081.60
4	Project Personnel cost	3,014,733.19	1,886,521.37
5	Travel Cost		
5.1	Project Travel Cost Local	345,968.53	362,616.03
5.2	Project Travel Cost international	0.00	0.00
6	Monitoring and Evaluation Including external and Austria Office	44,679.00	82,941.00
7	Project Support cost at local level		
	Operating costs/ logistics	195,816.00	184,193.00
	Office Rent	0.00	69,500.00
	Electricity/water	25,998.90	11,599.00
	Communication	39,970.00	38,660.63
	Bank charges & Bank Interest TDS	21,457.92	29,680.51
	Auditing	0.00	10,000.00
	Stationery, printing, photocopy (Documents)	95,550.00	210,917.99
8	Documentation and Learning Sharing (Documentary, Short film, Project Sharing Events)	0.00	0.00
<b>Total</b>		<b>6,844,303.10</b>	<b>12,117,004.58</b>

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**ECOHIMAL NEPAL**  
**Maharajgunj, Kathmandu**

**Scholarship Program**

**Project code 95**

**Expenditure 10.5**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	School fee, food, accommodation, books, stationery, school dress	644,589.91	998,986.09
2	Staff Salary	0.00	0.00
3	First Aid medicine and emergency medical treatment	3,730.00	9,224.00
4	Out dress for students	14,280.00	21,525.00
5	Registration, Program approval Expenses	22,500.00	41,250.00
6	Travel costs for students	8,650.00	9,605.00
7	Stationery, registration, program approval etc.	0.00	0.00
8	Unforeseen	3,500.00	31,993.00
<b>Total</b>		<b>697,249.91</b>	<b>1,112,583.09</b>



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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**  
**KMW PRSP (D 19 0338 004/2)**

Project Code: 20

Expenditure 10.6

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Out put 1. Scholarship Programme	450,840.00	113,532.50
2	Out put 2. Sexual and Relationship Education	855,726.00	0.00
3	Out put 3. Girls Resting room and learning centre	3,562,521.20	1,448,775.60
4	Out put 4. Adolescent Sexual and Reproductive health	1,577,932.50	477,215.00
5	Out put 5. Early Child Development Class support	890,258.00	59,255.00
6	Out put 6. SMC, PTA and Eco Clubs capacity development	3,191,310.50	0.00
7	Out put 7. Teachers capacity development on ASRH, SRE and Child Right.	881,048.00	14,156.00
8	Radio Program	310,424.00	202,700.00
9	Personnel Cost	2,469,700.24	1,808,538.50
10	Travel expenses	244,297.00	304,424.92
11	Monitoring and Evaluation	922,425.00	8,830.00
12	Office Running Cost		
12.1	Operating costs/ logistics	17,935.00	134,178.00
12.2	Office Rent	0.00	90,857.00
12.3	Electricity/water	8,935.00	11,585.00
12.4	Communication	124,631.79	43,712.21
12.5	Bank charges	8,000.00	6,530.00
12.6	Auditing	104,000.00	26,700.00
12.7	Stationery, printing, photocopy (Documents)	122,124.00	115,865.00
<b>Total</b>		<b>15,742,108.23</b>	<b>4,866,854.73</b>



**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Integrated Rural Development Solukhumbu**

**Project Code: 21**

**Expenditure 10.7**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project Management	14,850.00	0.00
2	Green House	0.00	0.00
3	Potato Seeds Production	0.00	0.00
4	Kitchen Garden	0.00	0.00
5	Tree Plantation	0.00	0.00
6	Flour Mill Installation	0.00	0.00
7	Monitoring	0.00	0.00
8	Khiraule teacher salary support	360,000.00	260,000.00
9	Travel and Transportation	0.00	0.00
10	Communication and Documentation	0.00	0.00
11	EcoHimal Overhead	0.00	0.00
12	Medical Equipment Expenses	0.00	11,603,056.00
13	Surkhe Khola support	0.00	658,550.00
14	Monitoring including Social Welfare Council	0.00	0.00
15	Surkhekhola Expenses	0.00	0.00
16	Covid 19 Health Material Support	0.00	1,491,275.00
	<b>Khiraule Internet Installation</b>		
1	Tower installation cost & power backup system	0.00	361,672.00
2	Transportation cost for the tower goods	7,000.00	22,578.00
3	Land management and logistics	0.00	21,000.00
4	Installation (2 school, 2 gumbas, khiraule health clinic, project office and other)	575,346.00	467,821.00
5	Installation Subscription	150,000.00	157,058.00
6	EcoHimal Nepal Management cost	0.00	125,000.00
7	Technical support	75,000.00	0.00
	<b>DWS Khiraule Ka</b>		
1	Investment cost	0.00	0.00
2	Business expenses	0.00	0.00
3	Personal expenses	0.00	0.00
4	Administrative expenses	0.00	0.00
	<b>DWS Khiraule Kha</b>		
1	<b>Investment Cost</b>		
1.1	Re-Survey, Design and cost estimation	0.00	0.00
1.2	External Construction Materials	0.00	472,609.00
1.3	Local construction materials	0.00	85,500.00
1.4	Skilled and unskilled labor	0.00	338,850.00
2	<b>Operating Costs</b>		
2.1	Logistics for project management	0.00	43,780.00
2.2	Local Partner's Office Running Cost	0.00	0.00
2.3	Bank charge	0.00	0.00
2.4	Travel and Transportation	0.00	78,717.00
2.5	Monitoring costs	0.00	35,945.00
2.6	Filter Installation Expenses	0.00	0.00
2.7	Maintainance fund	0.00	438,660.00
	<b>Total</b>	<b>1,182,196.00</b>	<b>16,662,071.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**KMW School Reconstruction (D 19 0338 005/2)**

**Project Code: 25**

**Expenditure 10.08**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Out Put 1. Seismic resilient school buildings reconstructed following disaster resilient standards and techniques	6,221,032.91	8,659,305.32
2	Out Put 2. Strengthened institutional capacity of 100% teachers, 60% SMC members and 60% PTA members for disaster resilience	0.00	50,747.00
3	Personal Cost	0.00	156,812.67
4	<b>Travel and transportation</b>		
4.1	Project staff travel	10,144.20	11,300.00
4.2	Monitoring and evaluation including line agencies	0.00	0.00
4.3	External evaluation	0.00	0.00
5	<b>Project Administration</b>	0.00	89,797.50
<b>Total</b>		<b>6,231,177.11</b>	<b>8,967,962.49</b>



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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Spice 4 Health**

**Project Code: 28**

**Expenditure 10.09**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Personnel cost	0.00	993,569.90
2	Travel and Transportation	0.00	728,751.53
3	Trainings	0.00	1,968,816.00
4	Infrastructure and Logistics	0.00	863,957.00
5	Cultivation	0.00	804,664.00
6	Documentation and monitoring	0.00	100,000.00
7	Project Support Cost	0.00	0.00
	<b>S4H phase II Expenses</b>		
1	Result 1: Farmers have the capacities and resources to apply climate smart spices farming techniques	52,249.00	0.00
2	Result 2: Local people are engaged in the spices cultivation and other income generating sectors	44,344.00	0.00
3	Result 3: Schools and students from the poor, occupational caste benefit from nutrition gardens in their private farmlands	75,185.00	0.00
4	Result 4: Collection and display centers start serving on the local and national level	7,200.00	0.00
5	Result 5: Cooperatives or local institutions provide services to local famers	59,118.00	0.00
6	Result 6: Intensify the income generation opportunity of cardamom farmers	838,402.43	0.00
7	Documentation and cooperation	21,089.00	0.00
8	Project Personnel cost at Local Level	649,367.30	0.00
9	Travel and transportation	280,690.67	0.00
10	Monitoring and Evaluation	229,852.84	0.00
11	Operating costs/ logistics	27,947.00	0.00
12	Office Rent	81,851.39	0.00
13	Communication	2,953.12	0.00
14	Stationery, printing, photocopy (Documents)	8,035.00	0.00
	<b>Total</b>	<b>2,378,284.75</b>	<b>5,459,758.43</b>



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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Bhotkhola Drinking Water**

**Project Code: 8**

**Expenditure 10.10**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Personnel cost	488,212.00	0.00
2	Infrastructure (Drinking water construction)	4,825,957.80	0.00
3	Institutionalization on local level	70,000.00	0.00
4	Travel costs and transport	224,450.00	
5	Project monitoring and evaluation costs incl. Social welfare council	115,000.00	0.00
<b>Total</b>		<b>5,723,619.80</b>	<b>0.00</b>



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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**ASRH Achham**

**Project Code: 19**

**Expenditure 10.11**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project Personnel cost at Local Level	192,000.00	190,000.00
2	Travel cost	167,580.00	183,750.00
3	ASRH assessment	1,938,106.00	2,169,304.21
4	Project Monitoring	130,000.00	35,000.00
5	Operating costs/ logistics	5,326.00	15,000.00
6	Communication	5,100.00	10,500.00
7	Bank Interest TDS	2,823.39	320.79
8	Auditing	14,000.00	15,000.00
9	Stationery, printing, photocopy (Documents)	9,942.80	25,565.00
10	Project Administration cost	70,155.00	79,332.75
<b>Total</b>		<b>2,535,033.19</b>	<b>2,723,772.75</b>



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# EcoHimal Nepal

## Maharajgunj, Kathmandu

## Rural Health Facilities Support Project (RHSP)

Project Code: 04

Expenditure 10.12

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Program Activities Cost		
1.1	Coordination with concerned line agencies, project approval fro concerned authorities		
1.2	Need assessment, assess of medicines available in health institutions and knowledge assessment	20,710.00	19,430.00
1.2.1	Cost of Pharmacist students for need assessment	65,000.00	46,685.00
1.3	Support of required essential medicines in 6 health institutions of Mahakulung RMs	991,332.50	474,864.00
1.4	Support of basic health tools and equipment in 6 health institutions	145,699.00	197,806.00
1.5	Capacity building of local health personnel for quality health services delivery	14,700.00	24,961.00
1.5.1	External consultants fee for the Capacity building training of health personnel	113,096.00	54,525.00
1.5.2	Translators/interpreters wages for AoG volunteer during training in the health institute.	93,180.00	0.00
1.5.3	AoG volunteer transportation	119,881.00	0.00
1.6	Health related wastes disposal and management mechanism establishment	22,900.00	0.00
2	Travel for system development and monitoring	0.00	93,930.00
2.1	Transportation of medicines	135,320.00	35,290.00
3	Auditing	20,000.00	10,000.00
4	Project administration	115,080.00	59,752.00
5	Project Support Cost		
5.1	Logistics	15,488.00	5,108.00
5.2	Communication	12,286.00	3,112.00
5.3	Bank charges	0.00	0.00
5.4	Stationery, printing, photocopy	12,163.00	7,108.00
Incinerator Installation Project			
1	Incinerator fabrication and supply payment to SK engineering Industries	412,450.00	0.00
2	Incinerator and roof sheet, bricks transportation and installation	129,305.00	0.00
3	Airfare and taxi to and from airport during incinerator fabrication monitoring trip to Bhairahawa	42,915.00	0.00
4	Fiber sheet installation and bricks cement purchases and labor expenses	42,000.00	0.00
Total		2,523,505.50	1,032,571.00



**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Construction of School Janajagaran Basic School**

**Project Code: 34**

**Expenditure 10.13**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project Personnel cost at Local Level	0.00	0.00
2	Janajagaran Basic School Expenses	603,203.84	2,740,000.00
3	Toilet construction expenses	200,000.00	0.00
4	Monitoring and Evaluation	60,000.00	0.00
Total		863,203.84	2,740,000.00

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Community Led Agro Forestry Initiatives (CAFI)**

**Project Code: 05**

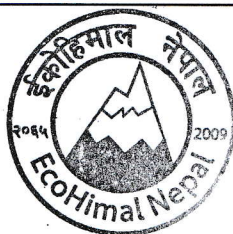
**Expenditure 10.14**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project Personnel cost at Local Level	750,879.50	729,760.63
2	Travel and Transportation	299,396.00	56,998.00
3	<b>Activities wise cost</b>	0.00	0.00
3.1	Result 1_ At least 150 farmers are capacitated to apply environmentally restorative multi-layer crop farming	30,825.00	31,459.59
3.2	Result 2_ At least each household has a home garden, planted minimum 10 fruits, 200 fodders, 500 forages, 15 nuts, 20 spices in their private farmlands	1,098,946.00	310,654.00
3.3	Result 3_ At least 20% of marginal land of Duguna Gadi village cultivated	37,176.00	44,491.00
3.4	Result 4_ 4. At least 4 microfinance/small enterprises and 1 cooperatives provide services to local famers to ensure fair price of the produces	61,761.00	18,540.00
4	Public Awareness and Documentation	0.00	0.00
5	Monitoring and Evaluation including Social Welfare Council	104,420.26	130,000.00
6	<b>Project Support cost at local level</b>	0.00	0.00
6.1	Operating costs/ logistics	220,063.50	32,216.00
6.2	Office Rent	8,068.00	0.00
6.3	Electricity/water	1,773.00	0.00
6.4	Communication	26,543.91	4,550.00
6.5	Bank charges	0.00	366.00
6.6	Auditing	0.00	0.00
6.7	Stationeries	44,541.00	8,369.00
6.8	Field staff technical equipment support	150,000.00	0.00
6.9	Printer cum scanner	17,200.00	0.00
<b>Total</b>		<b>2,851,593.17</b>	<b>1,367,404.22</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Holistic Higher Education Support**

**Project Code: 39**

**Expenditure 10.15**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Room setup (furniture, carpet, kitchen utensils)	124,245.00	0.00
2	Bed cloth (blanket, mattress, pillow, covers)	15,183.00	0.00
3	Accommodation and food for students	55,993.00	0.00
4	Utility & Communication (Laptop) for students	63,933.17	0.00
5	Preparation course, Books & stationeries (for preparation)	54,655.00	0.00
6	Pocket money for snacks for students	0.00	0.00
7	Home visit and Local travel	38,965.00	0.00
8	Medical Care	6,090.00	0.00
9	Project Personnel cost	96,000.00	0.00
10	Local travel	4,200.00	0.00
11	Accident Insurance	291.67	0.00
12	Communication	1,000.00	0.00
13	Audit Fee	0.00	0.00
14	Unforeseen/Miscellaneous	5,000.00	0.00
<b>Total</b>		<b>465,555.84</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**KMW Holistic Education Support D 23 0338 001**

**Project Code: 35**

**Expenditure 10.16**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	School fees with boarding/hostel facility, books & Stationeries, and uniform	729,847.00	0.00
2	Pocket money for snacks management	1,000.00	0.00
3	Medical Care	4,960.00	0.00
4	Project Personnel cost	148,500.00	0.00
5	Local travel	18,436.00	0.00
6	Accident Group insurance	4,447.92	0.00
7	Communication	600.00	0.00
8	Unforeseen/Miscellaneous	15,750.00	0.00
<b>Total</b>		<b>923,540.92</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**KMW Children & Vocational Training D 22 0338 005**

**Project Code: 26**

**Expenditure 10.17**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Tuition fee	670,710.00	0.00
2	Hostel fee	255,000.00	0.00
3	Stationery and books	12,120.00	0.00
4	Pocket money for snacks management	20,000.00	0.00
5	Uniform	7,000.00	0.00
6	Medical expenses	458,758.00	0.00
7	Festival & winter cloth support	49,241.00	0.00
8	Staff advertisement and recruitment cost	15,000.00	0.00
9	Accident Insurance	9,018.25	0.00
10	Communication	4,000.00	0.00
11	Monitoring and Evaluation	65,000.00	0.00
12	Operating and logistic cost	28,250.00	0.00
13	Project Personnel cost	477,010.74	0.00
14	Travel and transportation	37,614.00	
15	Unforeseen/ reserve	114,017.00	0.00
16	Preparation for adaptation of 16 children travel and transportation	327,608.00	0.00
17	Project Administration cost	129,892.50	0.00
18	Health checkup and cemo expenses	52,225.00	0.00
<b>Total</b>		<b>2,732,464.49</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**KMW Reconstruction of Basic School Pashupati D 22 0338 003**

**Project Code: 24**

**Expenditure 10.18**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	3 room's school building and gender sensitive toilet construction	3,637,500.00	0.00
2	Project Personnel cost for local level	384,025.80	0.00
3	Travel and transportation	108,190.00	0.00
4	Project Monitoring and Evaluation Cost	80,000.00	0.00
5	Auditing	30,000.00	0.00
6	Operating costs/ logistics	46,000.00	0.00
7	Communication	7,900.00	0.00
8	Stationery, printing, photocopy	1,420.00	0.00
Total		4,295,035.80	0.00

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Construction and management of physical infrastructures for community and learning  
centre (GF-AFRC)**

**Project Code: 33**

**Expenditure 10.19**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Construction of physical structures for community learning and sharing centers	1,306,399.00	0.00
2	Tree crops, Demonstration Plots, Seedling production	3,637,196.00	0.00
3	Technical equipment	63,750.00	0.00
4	Logistics management for Trainings	151,192.00	0.00
5	Project Personnel cost for local level	203,566.66	0.00
6	Project administration & travel and transportation	64,557.00	0.00
<b>Total</b>		<b>5,426,660.66</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Gender Friendly Himalayan School Program (GFHSP)**

**Project Code: 06**

**Expenditure 10.20**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Objective 1. Access of students in gender friendly wash facilities at each school.	2,634,260.00	0.00
2	Objective 2: Adolescent girls friendly learning environment created at school	723,303.00	0.00
3	Objective 3: Enhanced knowledge and skill of teachers, mothers and children on nutrition and health	907,445.00	0.00
4	Project Personnel cost for local level	2,475,209.36	0.00
5	Project travel and transportation	604,378.00	0.00
6	Monitoring and Evaluation	477,777.00	0.00
7	Operating costs/ logistics	308,439.00	0.00
8	Office Rent	132,129.66	0.00
9	Electricity/water	1,187.00	0.00
10	Communication	31,455.00	0.00
11	Bank charges	400.00	0.00
12	Auditing	0.00	0.00
13	Stationery, printing, photocopy (Documents)	174,178.00	0.00
14	Documentation and Learning Sharing	101,794.00	0.00
15	Radio programme	3,990.00	0.00
<b>Total</b>		<b>8,575,945.02</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

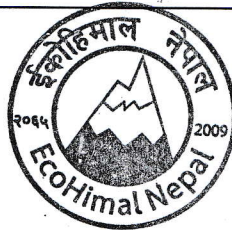
**Promotion of Agro Forestry for Climate Change Adaptation (PAF-CCA)**

**Project Code: 36**

**Expenditure 10.21**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project Personnel cost at Local Level	911,174.19	0.00
2	Travel and Transportation	314,163.58	0.00
3.1	Result 1_ Two community led agro forestry resource centers established and serve farmers	1,503,301.00	0.00
3.2	Result 2_ Farmers are trained on climate resilient multilayer farming	100,128.00	0.00
3.3	Result 3_ Lead farmers practice organic home garden	192,176.00	0.00
3.4	Result 4_ Marginal land cultivated planting trees crops	44,338.00	0.00
3.5	Result 5_ Women groups practice saving/loan for income generation	0.00	0.00
3.6	Result 6_ Two cooperative established and provide marketing, finance service	192,238.00	0.00
4	Public Awareness and Documentation	3,680.00	0.00
5	Monitoring and Evaluation	60,461.00	0.00
6	Operating costs/ logistics	71,075.00	0.00
7	Office Rent	36,111.00	0.00
8	Communication	15,120.00	0.00
9	Bank charges	400.00	0.00
10	Stationeries	53,477.00	0.00
11	Field staff technical equipment support	195,000.00	0.00
12	Printer cum scanner	59,600.00	0.00
<b>Total</b>		<b>3,752,442.77</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Clean Cooking Stove Program (CCSP)**

**Project Code: 22**

**Expenditure 10.22**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Procurement kitchen stove	1,650,726.00	0.00
2	Transport of the stoves from Kathmandu to the district capital Manma	72,220.00	0.00
3	Transport of the stoves from Manma to Chilkaya	73,930.00	0.00
4	Installation of stoves together with households	73,930.00	0.00
5	Travel and transportation	182,225.00	0.00
6	Materials and catering for educational programs and trainings	46,000.00	0.00
7	Project Monitoring and Evaluation	50,000.00	0.00
8	Auditing	20,000.00	0.00
9	Project Personnel cost	68,371.60	0.00
10	Porters transportation	7,500.00	0.00
	<b>Baseline Survey</b>		
1	Survey management at local level	122,825.00	0.00
2	Travel and transportation	17,000.00	0.00
3	Ward level workshop	15,000.00	0.00
4	Documentation and stationeries	15,225.00	0.00
5	Project Monitoring and Evaluation	5,000.00	0.00
6	Unforeseen	17,303.00	0.00
	<b>Total</b>	<b>2,437,255.60</b>	<b>0.00</b>

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**EcoHimal Nepal**  
**Maharajgunj, Kathmandu**

**Construction of School and Hostel Buildings of Disabled Resources Class School**

**Project Code: 32**

**Expenditure 10.23**

Cost Position	Particulars	This Year 2079/80 (2022-23)	Previous Year 2078/79 (2021-22)
1	Project Personnel cost at Local Level	12,000.00	0.00
2	Conduct physical verification of the centre, Province Government and need assessment	0.00	51,590.00
3	Organize a meeting with concerned parties (centre and local government) and prepare necessary legal documents;	0.00	5,380.00
4	Procure external construction materials and manage local construction materials	436,952.70	1,429,607.80
5	Transport construction materials;	65,806.00	554,000.00
6	Carry out construction of all planned infrastructures in coordination with centre and local government;	0.00	1,592,080.50
7	Supervise, monitor and quality control of all constructions;	28,300.00	18,450.00
8	Project Management travel cost	23,720.00	40,050.00
9	Handover of constructed infrastructures and create structures	67,978.00	80,000.00
10	Kitchen construction and school fencing	1,058,182.87	0.00
11	Auditing amount transfer	20,000.00	0.00
<b>Total</b>		<b>1,712,939.57</b>	<b>3,771,158.30</b>

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