

Auditors Report and Financial Statement

Of

EcoHimal Nepal

Kathmandu, Nepal

For the financial Year 2080-081 (2023-24)

**Period covered 1st Shrawan, 2080 to 31st Ashadh, 2081
(17th July 2023 to 15th July 2024)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
EcoHimal NEPAL, KATHMANDU**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of EcoHimal Nepal for the year ended 31st Ashadh, 2081 (15th July, 2024) which comprise Statement of Financial Position, Statement of Income & Expenditure, Statement of changes 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 31st Ashadh, 2081 (15th July, 2024), of its financial performance for the period from 1st Shrawan, 2080 to 31st Ashadh, 2081 (17th July, 2023 to 15th July, 2024) and Statement of Change in Reserve and Cash Flows for the year then ended;
- have been properly prepared in accordance with Nepal Accounting Standards for Not-for-Profit Organizations (NAS for 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 Management and Those Charged with Governance for the financial statements

The management/directors are responsible for the preparation of financial statements that give a true and fair view in accordance with Nepal Accounting Standards for NPOs (NAS for NPOs), and for such internal control as the management/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, 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 identified during our audit.

Report on 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 2080/81.



EcoHimal Nepal has obtained Tax Exemption certificate from Inland Revenue Department on 2075.06.24 and has renewed for the fiscal year 2080/81 (Tax Exemption certificate No. 195) and hence, no any provision for income tax has been made in the account for non-profit motive transactions.

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

For & on behalf of,

Sambhav K. & Associates, Chartered Accountants



CA Sambhav Khanal

UDIN No. :

Place :

Sukhedhara, Near Sanima Bank
Kathmandu, Nepal

Date: September 11, 2024


EcoHimal Nepal
Central Office, Kathmandu, Nepal
Fund Accountability Statement

For the Financial Period from 1st Shrawan 2080 to 31st Ashadh 2081 (17th July 2023 to 15th July 2024)

Amount in NRS

Particulars	Notes	Kathmandu Office	Sustainable Tree Crops Programme Solukhumbu/CAP	Mandan Deupu_AFRIC	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	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 001/ D 24 0338 002	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 Adaptation (PAFCCA)	Clean Cooking Stove Program (CCSP)	Himalayan Climate Resilient Project (HCRI)	Youth Learning Centre	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	28	08	19	04	05	39	35	26	24	41	33	06	36	22			32		
Balances Carried Forward		14,157,622.49	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	31,164,529.94	32,886,146.44
Fund Received	8	40,657,063.26	2,748,056.65	3,165,302.27	9,924,986.00	371,831.84	(3,195.46)	1,021,322.59	-	(25,385.10)	9,341,850.00	1,802,457.60	(299.39)	2,432,059.22	7,067,081.50	3,217,940.18	7,505,259.00	124,118.00	-	-	5,768,533.09	41,072,269.50	14,736,934.00	1,577,620.90	9,118,142.89	1,173,759.50	371,882.00	163,169,590.04	94,529,927.10
Government Contribution																													
Members Fund		3,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000.00	3,200.00
Reserve for SSF		78,287.40																										78,287.40	78,287.40
Other Fund	9	319,511.65	-	-	121,396.44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	440,908.09	389,330.55
Total Available Fund		55,215,484.80	5,008,565.56	5,415,537.86	11,360,574.06	3,827,259.26	-	1,454,223.93	7,849.85	-	10,849,194.64	(1,028,060.77)	-	2,609,353.89	8,455,234.30	2,752,384.34	8,189,254.08	501,991.47	1,082.60	2,784,482.00	5,232,278.55	42,814,169.77	15,797,641.23	1,811,757.53	9,118,142.89	1,173,759.50	1,504,154.13	194,856,315.47	127,919,037.54
Restricted Fund		51,392,177.43	5,008,565.56	5,415,537.86	11,360,574.06	3,827,259.26	-	1,454,223.93	7,849.85	-	10,849,194.64	(1,028,060.77)	-	2,609,353.89	8,455,234.30	2,752,384.34	8,189,254.08	501,991.47	1,082.60	2,784,482.00	5,232,278.55	42,814,169.77	15,797,641.23	1,811,757.53	9,118,142.89	1,173,759.50	1,504,154.13	191,033,008.10	124,177,885.57
Non Restricted Fund		3,823,307.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,823,307.37	3,741,151.97
Expenditure	10	45,336,612.07	3,645,438.38	4,574,893.99	7,932,362.26	1,441,313.84	-	842,368.00	-	-	8,581,567.75	-	-	2,368,173.00	10,232,866.23	1,963,121.26	5,545,619.07	297,225.00	-	1,406,972.13	5,552,202.58	44,224,476.73	14,977,850.95	713,993.00	4,078,938.27	1,050,000.00	1,429,494.54	166,195,489.05	96,676,220.20
Balance of Fund		9,878,872.73	1,363,127.18	840,643.87	3,428,211.80	2,385,945.42	-	611,855.93	7,849.85	-	2,267,626.89	(1,028,060.77)	-	241,180.89	(1,777,631.93)	789,263.08	2,643,635.01	204,766.47	1,082.60	1,377,509.87	(319,924.03)	(1,410,306.96)	819,790.28	1,097,764.53	5,039,204.62	123,759.50	74,659.59	28,660,826.42	31,242,817.34
Restricted Fund		6,296,789.61	1,363,127.18	840,643.87	3,428,211.80	2,385,945.42	-	611,855.93	7,849.85	-	2,267,626.89	(1,028,060.77)	-	241,180.89	(1,777,631.93)	789,263.08	2,643,635.01	204,766.47	1,082.60	1,377,509.87	(319,924.03)	(1,410,306.96)	819,790.28	1,097,764.53	5,039,204.62	123,759.50	74,659.59	25,078,743.30	27,660,734.22
Non Restricted Fund		3,503,795.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,503,795.72	3,503,795.72
Reserve for SSF		78,287.40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78,287.40	78,287.40
Represented by																													
Cash & Bank Balances	6	7,201,018.49	1,758,042.13	1,501,185.47	3,535,441.80	2,356,534.42	-	707,695.93	7,849.85	-	2,668,011.22	4,357.77	-	283,586.89	220,102.07	789,263.08	3,043,354.43	194,707.47	1,082.60	1,575,759.82	428,601.97	1,352,253.46	996,882.60	1,104,704.53	5,037,889.45	123,759.50	74,659.59	34,966,744.54	35,417,270.30
Advances	5	4,413,818.54	22,180.00	4,128.40	1,844.00	29,411.00	-	-	-	-	75,635.67	-	-	62.00	28,406.00	-	13,091.67	10,433.00	-	-	-	466,502.00	44,558.00	-	32,105.67	-	-	5,142,175.95	4,143,168.09
Payable	7	(1,735,964.30)	(417,094.95)	(664,670.00)	(109,074.00)	-	-	(95,840.00)	-	-	(476,020.00)	(1,032,418.54)	-	(42,468.00)	(2,026,140.00)	(412,811.09)	(374.00)	-	-	(198,249.95)	(748,526.00)	(3,229,062.42)	(221,650.32)	(6,940.00)	(30,790.50)	-	-	(11,448,094.07)	(8,317,621.05)
Total		9,878,872.73	1,363,127.18	840,643.87	3,428,211.80	2,385,945.42	-	611,855.93	7,849.85	-	2,267,626.89	(1,028,060.77)	-	241,180.89	(1,777,631.93)	789,263.08	2,643,635.01	204,766.47	1,082.60	1,377,509.87	(319,924.03)	(1,410,306.96)	819,790.28	1,097,764.53	5,039,204.62	123,759.50	74,659.59	28,660,826.42	31,242,817.34

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


Shant G.C.
Admin/Finance Officer

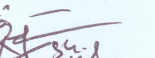

Eak Narayan Dhakal
Executive Director


Rajesh Bista
Treasurer


Arun Kartha Poudel
Chairperson



As per our Report of even date



Sambhav Kharel
For Sambhav K & Associates,
Chartered Accountants

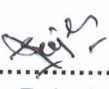
Date : 11 September, 2024
Place : Kathmandu

EcoHimal Nepal
Maharajgunj, Kathmandu
Statement of Financial Position
As at 31st Ashadh, 2081 (15th July, 2024)


		Amount in NPR	
Particulars	Schedule	Current Year 2080/81	Previous Year 2079/80
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4	55,536,667.75	12,824,047.21
Investments		-	-
Other Receivables		-	-
Total Non-Current Assets		55,536,667.75	12,824,047.21
Current Assets			
Accounts Receivables	5	5,142,175.95	4,143,168.09
Cash & Cash equivalents	6	34,966,744.54	35,417,270.30
Total Current Assets		40,108,920.49	39,560,438.39
Total Assets		95,645,588.24	52,384,485.60
Liabilities & Reserve			
Accumulated Reserves			
Unrestricted Funds		3,503,795.72	3,503,795.72
Restricted Funds		25,078,743.30	27,660,734.22
Reserve for SSF		78,287.40	78,287.40
Total Accumulated Reserves		28,660,826.42	31,242,817.34
Non Current Liabilities			
Deferred Revenue		2,366,876.75	2,233,882.21
Land Revaluation Reserve		53,169,791.00	10,590,165.00
Total Non-Current Liabilities		55,536,667.75	12,824,047.21
Current Liabilities			
Accounts Payables	7	8,377,975.18	8,081,709.89
Employees benefits payables	7	3,035,196.41	191,986.50
TDS-liabilities	7	34,922.48	43,924.66
Total Current Liabilities		11,448,094.07	8,317,621.05
Total Liabilities		66,984,761.82	21,141,668.26
Total Reserves and Liabilities		95,645,588.24	52,384,485.60


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 Sambhav Khanal
 For Sambhav K. & Associates,
 Chartered Accountants



Date :11 September, 2024

EcoHimal Nepal
Maharajgunj, Kathmandu
Statement of Income & Expenditure


For the period of 1st Shrawan 2080 to 31st Ashadh 2081
(17th July 2023 to 15 July, 2024)


Amount in NPR


Particulars	Notes	Current Year 2080/81	Previous Year 2079/80
INCOME			
Grant - Restricted Funding during the year	8	163,169,590.04	94,529,927.10
Income recognized from previous years receipt		2,581,990.92	-
Financial Income	9	440,908.09	388,631.65
Government's Grant (SSF)		-	32,146.05
Member's contribution		3,000.00	3,200.00
Gain on Foreign currency exchange		-	698.90
Other Income	9	1,077,295.46	620,095.12
Total Income		167,272,784.51	95,574,698.81
EXPENDITURE			
Personnel Expenses	10.1-10.16	20,879,289.83	14,372,723.46
Project Expenses	10.1-10.16	143,476,118.94	81,244,285.86
Administrative Expenses	10.1	1,823,015.88	1,059,210.88
Depreciation	4	1,077,295.46	620,095.12
Loss on Foreign currency exchange		17,064.40	-
Total Expenditure		167,272,784.51	97,296,315.32
Surplus / (Deficit) for the year		0.00	(1,721,616.50)
APPROPRIATION OF SURPLUS OF THE YEAR			
Allocation to / (from) Unrestricted Reserve Fund		-	-
Allocation to /(from) Restricted Reserve Fund		0.00	(1,721,616.50)

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

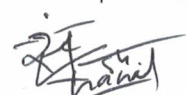

Eak Narayan Dhakal
Executive Director

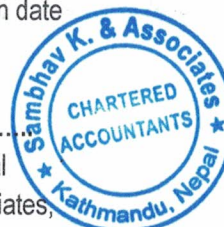

Arun Kanta Poudel
Chairperson



Date :11 September, 2024

As per our report of even date


CA Sambhav Khanal
For Sambhav K. & Associates,
Chartered Accountants



EcoHimal Nepal
Maharajgunj, Kathmandu
Statement of Change in Reserve
For the year ended 31st Ashadh, 2081 (15th July, 2024)

Figures in NPR

Particulars	Unrestricted Reserve	Restricted Reserve	Designated Reserve	Result for the year	Total
Balance at 31st 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		(1,721,616.50)	-	(1,721,616.50)	(1,721,616.50)
Allocation of result to other Reserves	-	-	-	-	-
					-
Balance at 31st Ashadh, 2080	3,513,095.72	27,651,434.22	78,287.40	31,242,817.34	31,242,817.34
	-	-	-	-	-
Result for the year 2080/81					-
Allocation of result to Unrestricted Reserve	-		-	-	-
Allocation of result to Restricted Reserve		(2,581,990.92)	-	(2,581,990.92)	(2,581,990.92)
Allocation of result to other Reserves	-	-	-	-	-
Balance at 31st Ashadh, 2081	3,513,095.72	25,069,443.30	78,287.40	28,660,826.42	28,660,826.42

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EcoHimal Nepal
Maharajgunj, Kathmandu
Statement of Cash Flow
For the year ended 31st Ashadh, 2081 (15th July, 2024)

		Current Year 2080/81	Previous Year 2079/80
A:	Cash Flows From Operating Activities		
	Surplus / (Deficit) for the year	0.00	(1,721,616.50)
	Adjustments for :		
	Depreciation (Net-off with Revaluation Fund)	1,077,295.46	620,095.12
	(Increase) / Decreases in Account Receivable	(999,007.86)	(2,234,878.69)
	Increase / (Decrease in Account Payables	296,265.29	3,480,698.54
	Increase / (Decrease) in Employees benefit payable	2,843,209.91	78,995.45
	Increase / (Decreases) in TDS Liabilities	(9,002.18)	40,102.66
	Net Cash Flow from Operating Activities (A)	3,208,760.62	263,396.58
B:	Cash Flow From Investing Activities		
	Acquisition of Property, Plant and Equipment	(43,789,916.00)	(12,755,656.00)
	Disposal of Property, Plant and Equipment (Net)	-	-
	Net Cash Flow From Investing Activities (B)	(43,789,916.00)	(12,755,656.00)
C:	Cash Flow From Financing Activities		
	Restricted Fund income recognized during the year	(2,581,990.92)	-
	Increase in Deferred Revenue	132,994.54	1,545,395.88
	Increase in Land Revaluation Fund	42,579,626.00	10,590,165.00
	Increase / (Decrease) in Reserve for SSF	-	-
	Net Cash Flow From Financing Activities (C)	40,130,629.62	12,135,560.88
D:	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(450,525.75)	(356,698.54)
	Cash and cash equivalents at the beginning	35,417,270.30	35,773,968.84
	Cash and cash equivalents at the end of period	34,966,744.55	35,417,270.30

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Dr. Jyoti

[Signature]



Significant Accounting Policies and Notes to Financial Statements

1. General information

1.1 Brief information about the organization

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.

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.

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 attain 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.

Registration and Legal status

Registration: District Administration Office, Kathmandu on 2066.01.09 (Regd. No. 1033), renewed for fiscal year 2080/801

Affiliation: Social Welfare Council on 2066.01.28 (Affiliation no. 26344), renewed till 2082.03.31

Tax Clearance received on 2080.06.12 for the year 2079/80

Tax exemption

The organization has renewed its tax exemption on 2080.08.05 for the fiscal year 2080.081

Key contact person

Narayan Dhakal, Executive Director

Composition of Board of Director

Name	Qualification	Area of Expertise	Sex	Caste/ethnicity	Tenure Duration
Mr. Arun Kanta Poudel	M.A	Community Development & Policy Intervention	Male	BCTN	2079 onwards



Ms. Barsha Rijal	MPH	Health	Female	BCTN	2079 onwards
Mr. Satya Narayan Maharjan	M.A	Education and development	Male	BCTN	2079 onwards
Mr. Rajesh Bist	BA	Tourism development	Male	BCTN	2079 onwards
Mr. Ser Singh Thagunna	M.sc	Bio-diversity Conservation ((Parks, Recreation, Tourism)	Male	BCTN	2079 onwards
Dr. Sardha Shrestha	MBBS	Gynecology & Obstetrics	Female	BCTN	2079 onwards

The financial statements were authorized to issue by the Board of Directors on September 11, 2024

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 Adaptation 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	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
4	Spice for Health- Phase II	EcoHimal Austria	June, 2022 to May, 2025	€ 125,000.00	17,698,750.00
5	Spice for Health – Phase III	EcoHimal Austria	June 2024 to May 2026	€91,600.00	13,130,860.00
6	Rural Health Support Project (RHSP)	Pharmacists without Borders	Feb, 2022 to January, 2025	€ 45,537.45	5,918,997.33
7	Sustainable Agrology through Agro Forest in Mountain Areas of Nepal	EcoHimal Austria	December 2020 to November 2024	€ 233,500.00	32,157,620.00
8	Promotion of Agro Forestry for Climate Change Adaptation (PAF-CCA)	EcoHimal Austria	January, 2023 to December, 2025	€ 270,000.00	35,550,900.00
9	Gender Friendly Himalayan School Programme (GFHSP)	EcoHimal Austria	January, 2023 to December, 2025	€ 744,000.00	99,219,840.00
10	Gender Friendly Agro Forestry Resource Center (GF-AFRC)	Nepalhilfe Bonn e.V	March, 2023 to March, 2024	€ 68,820.00	9,043,636.00

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	(Construction and management of physical infrastructures for community and learning centre)				
11	Himalayan Climate Resilient Initiative	EcoHimal Austria	July, 2023 to June, 2028	€ 250,000.00	38,450,000.00
12	Himalayan Climate Resilient Project	Nepalhilfe Bonn e.V EcoHimal, Austria	March 2024 to August, 2024	€ 297,234.00	42850,000.00
13	Community Led Agro Forestry Initiatives (CAFI), Duguna	EcoHimal Austria	Feb 2022 to February 2025	€ 186,000.00	25,641,960.00
14	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
15	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
16	Enrolment of Two Boys in Bachelors of Engineering and Two Boys for Secondary Education	Michael Kloeters	October, 2023 to October, 2028	€ 72,616.00	9,803,131.09
17	Construction of School and Hostel Buildings of Disabled Resources Class School, Dolpa	EcoHimal Austria & IWHC	March 2022 to February, 2023	€ 17,500.00	2,512,825.00
18	Youth Learning Centre	EcoHimal Munich	March 2024 to December 2024	€ 10,000	14,05,700

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 is as under:

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 31st Ashadh, 2081 (16th July, 2024) 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.

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.

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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.

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 new items of property, plant and equipment worth to NPR 43,789,916.00 during the year as under:-

Land	42,579,626
Furniture & Fixtures	9,800
Office Equipment's	1,200,490

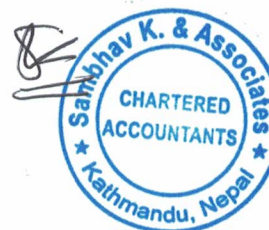
Land has been valued at purchase cost and recorded under Property, Plant and Equipment correspondingly creating Land revaluation reserve. Likewise, Building, Furniture's & Fixtures and Office Equipment's has been recorded at cost with corresponding amount recognizing as Deferred Revenue in the current 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 & 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. During the year, Rs. 17,057.20 has been accounted as loss on foreign exchange of Euro balance with Nabil Euro account.

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. 3,730,775.95 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

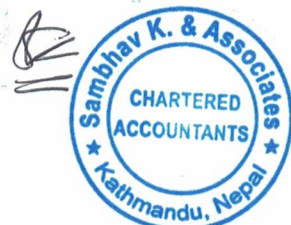
EcoHimal Nepal has been granted Tax Exemption by the Department of Inland Revenue, Inland Revenue Office, Maharajgunj, Kathmandu for receipt of grant, donation and similar kind of contribution or gift to be used in social or community services as per organization's objectives. For being tax exempted 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 are recognized in the financial statement in the year of receipt. No any kind of government grants are received during the year.



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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 12,755,656.00**. Similarly, Land, Building, Furniture's and office equipment purchased from project fund during the year worth to **NPR 43,789,916.00** 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.

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.

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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 employee's 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.

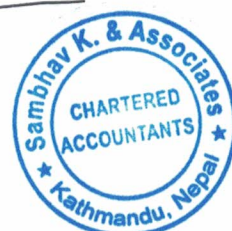
c. Administrative expenses

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

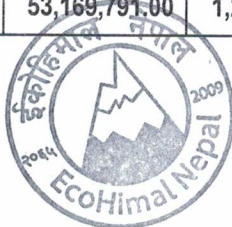
Property, Plant and Equipment

Note : 4

Cost	Land	Buildings	Furniture and Fixture	Office Equipment	Total
Balance at 1st Shrawan 2080	10,590,165.00	1,416,482.00	882,279.00	1,625,688.98	14,514,614.98
Additions during the year	42,579,626.00		9,800.00	1,200,490.00	43,789,916.00
Disposals during the year	-	-	-	-	-
Balance at 31st Ashadh 2081	53,169,791.00	1,416,482.00	892,079.00	2,826,178.98	58,304,530.98
Depreciation and Impairment losses					
Balance at 1st Shrawan 2080	-	11,804.02	520,876.22	1,157,887.53	1,690,567.77
Depreciation charged for the year	-	141,648.20	229,917.60	705,729.66	1,077,295.46
Adjustment due to Impairment Losses	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31st Ashadh 2081	-	153,452.22	750,793.82	1,863,617.19	2,767,863.23
Carrying Amount :-					-
At 1st Shrawan 2080	10,590,165.00	1,404,677.98	361,402.78	467,801.45	12,824,047.21
At 31st Ashadh 2081	53,169,791.00	1,263,029.78	141,285.18	962,561.79	55,536,667.75

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Cash and 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	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 002	KMW Children & Vocational Training D 22 0338 005	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMT-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)	Himalayan Climate Resilient Project (HCRI)	Youth Learning Centre	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 Banliya Bank-Kathmandu 1150100001501001	6,162,607.19																											6,162,607.19
2.2	Rastriya Banliya Bank-Salleri 202000201801		2,899.99					433.00																					3,332.99
2.3	Nabil Bank- Ktm office 1510017504548	116,136.75																											116,136.75
2.4	Nabil Bank (Euro A/c 1510387502529) 98.76*145.46 (Rate as per NRB 15 July 2024)	14,351.23																											14,351.23
2.5	Nabil Bank- NPR (1510017502528)	861,278.38																											861,278.38
2.6	Nabil Bank- Achham 07901017501158																						23,940.00						23,940.00
2.7	Rastriya Banliya Bank-Kathmandu 1150100002080001																												4,357.77
2.8	Rastriya Banliya Bank-Kathmandu 11501000020801001								7,849.85																				4,036,257.43
2.9	Rastriya Banliya Bank-Kathmandu 1150100002082001																												220,102.07
2.10	Rastriya Banliya Bank-Kathmandu 1150100002083001		1,753,184.89	1,501,185.47																									3,254,370.36
2.11	Rastriya Banliya Bank-Kathmandu 1150100002084001																												1,575,759.82
2.12	Rastriya Banliya Bank-Kathmandu 1150100002085001							707,262.83														428,601.97							1,135,864.90
2.13	Rastriya Banliya Bank-Kathmandu 1150100002086001										2,668,011.22																		2,668,011.22
2.14	Rastriya Banliya Bank-Kathmandu 1150100002087001		1,957.25																										2,358,491.67
2.15	Rastriya Banliya Bank-Kathmandu 1150100002088001						2,356,534.42																						283,586.89
2.16	Rastriya Banliya Bank-Kathmandu 1150100002089001													283,586.89															74,659.59
2.17	Rastriya Banliya Bank-Kathmandu 1150100002090001																						1,288,313.46						1,288,313.46
2.18	Rastriya Banliya Bank-Kathmandu 1150100002091001																												1,107,842.10
2.19	Rastriya Banliya Bank-Kathmandu 1150100002092001																												1,104,704.53
2.2	Rastriya Banliya Bank-Kathmandu 1150100002093001																												5,037,869.45
2.21	Rastriya Banliya Bank-Kathmandu 1150100002094001																												284,006.00
2.22	Rastriya Banliya Bank-Kathmandu 1150100002095001																												53,000.00
2.23	Siddhartha Bank- Kalkot 4120100011066001	14,309.82																											14,309.82
2.24	Siddhartha Bank- Kathmandu 00415244969																												3,271,435.80
2.25	Siddhartha Bank- Kathmandu 55503140289	32,335.12																											32,335.12
Previous Year Total		7,201,018.49	1,758,042.13	1,501,185.47	3,535,441.80	2,356,534.42	3,195.46	707,893.93	7,849.85	-	2,668,011.22	4,357.77	-	283,586.89	220,102.07	789,263.08	3,043,354.43	194,707.47	1,082.60	1,975,789.82	428,601.97	635.46	1,352,253.46	996,882.60	1,104,704.53	5,037,869.45	123,759.50	74,659.59	34,866,744.64
Total Cash & Bank Balances		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	428,601.97	635.46	2,003,162.93	1,067,062.81	506,904.63	-	-	1,145,323.13	35,417,270.30

6. 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	Spice for Health	Bhot Khola Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Community Led Agro Forestry Initiatives (CAFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 007/ D 24 0338 002	KMW Children & Vocation Training D 22 0338 005	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW IMT-CH D 22 0338 007	Construction and management of physical infrastructure s 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)	Himalayan Climate Resilient Project (HCRI)	Youth Learning Centre	Construction of School and Hostel Buildings of Disabled Resources Class School	Total	
1	Advance to Staff		22,180.00	4,128.40	1,844.00						8,929.00			62.00	28,406.00			10,433.00					27,917.00	11,600.00					119,668.40
2	Advance	213,340.00				29,411.00					37,500.00												288,585.00						571,336.00
3	Receivable from Project fund	2,567,560.00																											2,567,560.00
4	Project Fund Receivable	1,032,418.54																											1,032,418.54
5	Prepaid Amount										29,206.67							11,091.67						32,968.00		27,916.67			116,176.34
6	Advance to Tika Media Pvt Ltd																						75,000.00					75,000.00	
7	Advance to DAFRC	600,000.00																											600,000.00
8	Advance to Radio Ramarashan FM																						75,000.00						75,000.00
Total		4,413,818.54	22,180.00	4,128.40	1,844.00	29,411.00	-	-	-	-	75,635.67	-	-	62.00	28,406.00	-	-	13,091.67	10,433.00	-	-	-	486,502.00	44,558.00	-	32,105.67	-	-	5,142,175.95
Previous Year Total		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	-	-	-	-	31,725.00	8,445.42	-	-	-	-	4,143,168.09



7. Accounts Payables

7. Accounts Payables																									Note - 7		
S.N.	Particulars	Kathmandu Office	STC Programmes (CCAP) Solukhumbu	Mandan Deuphi, AFRC	Agro-Forest Resource Centers in Khadang	Scholarship	KMW PRESF (D 19 0338 004/2)	Integrated Rural Development Solukhumbu	KMW School Reconstruction (D 19 0338 005/2)	Wash Project Dugunagadi	Spice for Health	Bhot Kholu Drinking water	ASRH Achham	Rural Health Facilities Support Project (RHSP)	Community Led Agro Forestry Initiatives (CLFI)	Holistic Higher Education Support	KMW Holistic Education Support D 23 0338 001/ D 24 0338 002	KMW Children & Vocational Training D 22 0338 006	KMW Reconstruction of Basic School Pashupati D 22 0338 003	KMW MIT-CH, D 22 0338 007	Construction and management of physical infrastructures for community and learning centres (GF-ACC)	Gender Friendly Himalayan School Program (GFHSP) Adaptation (PAC-CCA)	Clean Cooking Stove Program (CCSP)	Himalayan Climate Resilient Project (HCR)	Youth Learning Centre	Construction of School and Hostel Buildings of Disabled Resource Class School	
1	Payable to Greenlife Agrotech Company Pvt.ltd							840.00			435,066.00			469.00	1,362,832.00		443.00	374.00		1,357.28	870,133.00	5,907.49	240.00	3,791.00		2,668,031.00	
2	Tax and TDS	2,339.30	934.95		441.00						1,356.00				11,038.00												34,922.48
3	Payable to Badinath Gautam	8,475.00													122,668.00												8,475.00
4	Payable to Design Cube Pvt.Ltd							95,000.00									18,800.00										122,668.00
5	Payable to SWC										129.00						33,731.41			40,791.67							113,800.00
6	Payable to Sambhav K. and Associates, Chartered Accountants				23,271.00						39,469.00						29,602.00			14,801.00				6,700.00	17,132.50		367,165.41
7																											187,479.00
8	Payable to Super Meter Centre				24,668.00										29,602.00								19,735.00		9,887.00		26,368.00
9	Payable to BHCH Foundation				11,194.00																						323,505.00
10	Payable to EHN Pokharel			643,320.00	4,000.00												323,595.00			651,400.00							4,544,456.37
11	Payable to Uma Pokharel																										6,729.68
12	Payable to Sharmila Paudel																			68,607.00							68,607.00
13	Payable to Taranamuna School Kailkot																			141,300.00							141,300.00
14	Payable to Janajyoti School Kailkot																										38,302.00
15	Payable to Janajyoti School Kailkot																										177,099.00
16	Payable to Saidanda School Kailkot																										291,700.00
17	Payable to Chulimalika School Kailkot																										291,700.00
18	Payable to Ultra Techno Water Engineering Pvt.ltd																										60,841.00
19	Payable to Printer and Computer Associates																										2,550.00
20	Payable to All Nepal Bio Gas Company																										288,564.00
21	Payable to Saral Jangdegan Krishi Sahakari Sasitha	288,564.00																									14,200.00
22	Payable to Saral Jangdegan Krishi Sahakari Sasitha																										17,250.00
23	Payable to Nakthu Seeds and Agro traders		32,520.00	12,800.00																							45,320.00
24	Payable to Farming for Health	1,411,400.00																									1,411,400.00
Total		1,735,964.30	417,084.95	664,670.00	109,074.00	-	-	95,840.00	-	-	476,020.00	1,032,418.54	-	42,468.00	2,025,140.00	-	412,811.09	374.00	-	198,249.95	-	800.00	-	6,940.00	30,790.50	-	11,448,094.07
Previous Year Total		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	14,807.00	274,768.00	-	-	8,317,821.05



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EcoHimal Nepal
Maharajgunj, Kathmandu

Finance & Other Income

Note - 9

Particulars	Sch.	Current Year 2080/81	Previous Year 2079/80
Project Administration Fee (Kathmandu office)		-	-
Bank interest (Kathmandu office)		319,511.65	237,356.25
Retention from staff		-	-
Bank interest (Eco ICE)		-	-
Bank interest (SAAFMAN)		121,396.44	132,452.79
Refund from party		-	-
Sale of Bid document		-	-
Contribution from community		-	-
Nursery Assistant salary management		-	-
Study Support (Aarati)		-	-
Bank Interest (Achham)		-	18,822.61
(Loss)/Gain on Foreign Exchange		(7.20)	698.90
Recognized from Deferred Revenue		1,077,295.46	620,095.12
Total of other Income Fund		1,518,196.35	1,009,425.67

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EcoHimal Nepal
Maharajgunj, Kathmandu

Kathmandu Office

Project Code: 92

Expenditure 10.1

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Office Running Cost	40,054.00	73,634.00
2	Personnel	933,970.19	608,462.73
3	Consultancy Fee	0.00	0.00
4	Board Meeting Allowance	48,000.00	41,600.00
5	Board Meeting Expenses	55,873.00	72,589.00
6	Travel Expenses	330,645.29	119,642.50
7	Maintenance & Equipment	31,630.42	264,477.00
8	Electricity, Water	24,570.00	19,020.00
9	Annual Audit Fee	0.00	0.00
10	Communication	2,700.00	5,200.00
11	Stationery, Printing, Photocopy	3,038.00	24,293.25
12	Documentation, Public Awareness	13,560.00	59,323.00
13	Kitchen and Sanitation	44,868.00	50,854.00
14	Bank interest TDS	47,927.32	35,556.13
15	Bank Charges	2,506.65	1,400.00
16	Unforeseen	0.00	27,174.00
17	Office Rent	298,331.00	264,448.00
18	Loss on Foreign Exchange conversion	17,057.20	0.00
19	DWS Construction Support_Dolakha	512,255.00	0.00
20	Toilet construction Support_Parbat	125,000.00	0.00
21	Social Welfare Council Monitoring and Evaluation	225,000.00	0.00
22	Land Procurement Evon	40,700,316.00	11,416,482.00
23	Land Procurement document preparation	47,790.00	76,420.00
24	Land registration TDS	1,831,520.00	513,745.00
Total		45,336,612.07	13,674,320.61



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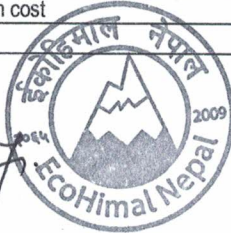
EcoHimal Nepal
Maharajgunj, Kathmandu

Sustainable Tree Crops Programme Solukhumbu & CCAP

Project Code: 15

Expenditure 10.2

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Local Staff	610,247.00	505,475.44
2	Travel Expenses	149,673.33	100,230.67
3	Procurement of seedling materials and production of a wide variety of the most suitable species for the two VDCs	1,045,548.05	780,562.00
4	Training of at least 200 farmers in all aspects of tree crop production	0.00	0.00
5	Follow-up and support to established 7+new ongoing 8 satellite nurseries for tree crops seedlings production	147,530.00	296,000.00
6	Support basic necessary machines/equipment for processing	197,232.00	0.00
7	Institutionalize cooperative to oversee the development of enhanced coffee, tree crop production and product marketing	0.00	0.00
8	Development of Tree crops distribution profile, survival record and performance/production	0.00	0.00
9	Local products processing and final consumer products production	530,000.00	333,554.00
10	Coffee and Climate Change	0.00	10,600.00
11	Bank & other charges	600.00	2,000.00
12	Training materials	40,377.00	24,503.00
13	Public relations, publicity and documentation	78,043.00	25,300.00
14	Auditing	0.00	0.00
15	Evaluation and monitoring	75,481.00	42,519.00
16	Office management and logistics	54,400.00	14,400.00
17	Project Administration cost	58,828.00	51,861.77
	Deusa AFRC		
1	Local Personnel Cost	0.00	500,000.00
	CHIWONG GUMBA		
1	Green Houses Installation and Vegetables cultivation	454,685.00	0.00
2	Project management at local level	127,794.00	0.00
3	Monitoring and evaluation Social Welfare Council	35,000.00	0.00
4	Project Administration cost	40,000.00	0.00
	Total	3,645,438.38	2,687,005.88



EcoHimal Nepal
Maharajgunj, Kathmandu

Mandan Deupur AFRC

Project Code: 23

Expenditure 10.3

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project salaries	721,745.47	918,034.71
2	Health/Accident Insurance	5,541.66	0.00
3	Travel Expenses	147,845.73	132,124.58
4	Field Office Costs and Administration	181,914.65	130,340.55
5	Project monitoring by local partners	0.00	20,730.00
6	Detailed baseline and feasibility studies completed	0.00	40,070.00
7	Establishment of AFRC, outlet centers, satellite nurseries completed	1,790,121.48	625,574.00
8	Quality training of farmers in agro forestry and agri-options delivered	153,422.00	496,299.60
9	Engagement and coaching of secondary school students delivered	51,892.00	15,760.00
10	Awareness of environmental issues and agro forestry options raised	129,091.00	41,845.00
11	Satellite nursery installation and plastic tunnel distribution ward no 3	1,393,320.00	0.00
Total		4,574,893.99	2,420,778.44

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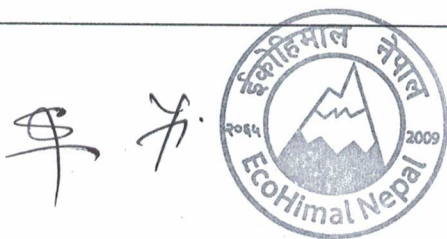
EcoHimal Nepal
Maharajgunj, Kathmandu

Agro-Forest Resource Centers in Khotang

Project Code: 09

Expenditure 10.4

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Objective 1: To Increase access of local farmers on improved farming technologies and skills.	1,889,088.00	1,722,601.00
2	Objective 2: To Promote Eco-agrology minimizing GHG emission (CO2 absorb) and climate change effects.	452,008.00	636,131.56
3	Objective 3: To raise 1,541 (25%) families out of poverty through the promotion of tree crop production and the professional marketing of the produce.	1,211,072.50	701,397.00
4	Project Personnel cost	2,557,067.78	3,014,733.19
5	Travel Cost		
5.1	Project Travel Cost Local	322,044.99	345,968.53
5.2	Project Travel Cost international	0.00	0.00
6	Monitoring and Evaluation Including external and Austria Office	3,500.00	44,679.00
7	Project Support cost at local level		
	Operating costs/ logistics	119,596.00	195,816.00
	Office Rent	0.00	0.00
	Electricity/water	29,388.52	25,998.90
	Communication	217,314.00	39,970.00
	Bank charges & Bank Interest TDS	18,469.47	21,457.92
	Auditing	25,000.00	0.00
	Stationery, printing, photocopy (Documents)	165,363.00	95,550.00
8	Documentation and Learning Sharing (Documentary, Short film, Project Sharing Events)	278,000.00	0.00
9	Project Administration cost	644,450.00	0.00
Total		7,932,362.26	6,844,303.10



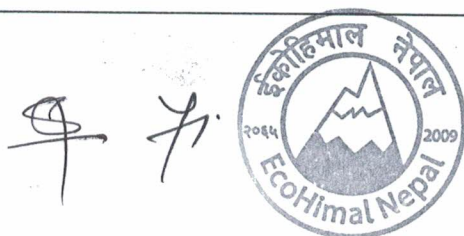
EcoHimal Nepal
Maharajgunj, Kathmandu

Scholarship Program

Project code 95

Expenditure 10.5

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	School fee, food, accommodation, books, stationery, school dress	1,136,219.00	644,589.91
2	Staff Salary	0.00	0.00
3	First Aid medicine and emergency medical treatment	0.00	3,730.00
4	Out dress for students	34,200.00	14,280.00
5	Registration, Program approval Expenses	9,700.00	22,500.00
6	Travel costs for students	42,455.00	8,650.00
7	Stationery, registration, program approval etc.	0.00	0.00
8	Project travel and transportation	218,739.84	3,500.00
Total		1,441,313.84	697,249.91



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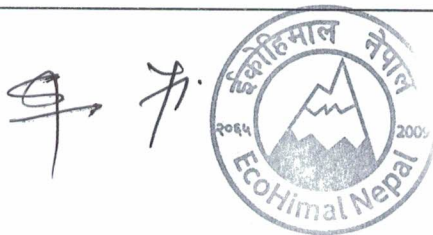
EcoHimal Nepal
Maharajgunj, Kathmandu

KMW PRESP (D 19 0338 004/2)

Project Code: 20

Expenditure 10.6

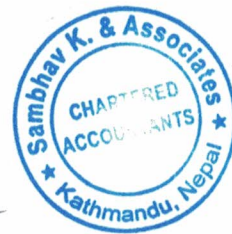
Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Out put 1. Scholarship Programme	0.00	450,840.00
2	Out put 2. Sexual and Relationship Education	0.00	855,726.00
3	Out Put 3. Girls Resting room and learning centre	0.00	3,562,521.20
4	Out Put 4. Adolescent Sexual and Reproductive health	0.00	1,577,932.50
5	Out Put 5. Early Child Development Class support	0.00	890,258.00
6	Out put 6. SMC, PTA and Eco Clubs capacity development	0.00	3,191,310.50
7	Out put 7. Teachers capacity development on ASRH, SRE and Child Right.	0.00	881,048.00
8	Radio Program	0.00	310,424.00
9	Personnel Cost	0.00	2,469,700.24
10	Travel expenses	0.00	244,297.00
11	Monitoring and Evaluation	0.00	922,425.00
12	Office Running Cost		
12.1	Operating costs/ logistics	0.00	17,935.00
12.2	Office Rent	0.00	0.00
12.3	Electricity/water	0.00	8,935.00
12.4	Communication	0.00	124,631.79
12.5	Bank charges	0.00	8,000.00
12.6	Auditing	0.00	104,000.00
12.7	Stationery, printing, photocopy (Documents)	0.00	122,124.00
	Total	0.00	15,742,108.23



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EcoHimal Nepal
Maharajgunj, Kathmandu

Integrated Rural Development Solukhumbu

Project Code: 21

Expenditure 10.7

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project Management	0.00	14,850.00
2	Khiraule teacher salary support	360,000.00	360,000.00
	Khiraule Internet Installation		
1	Tower installation cost & power backup system	0.00	0.00
2	Transportation cost for the tower goods	0.00	7,000.00
3	Land management and logistics	13,601.00	0.00
4	Installation (2 school, 2 gumbas, khiraule health clinic, project office and other)	0.00	575,346.00
5	Installation Subscription	186,450.00	150,000.00
6	EcoHimal Nepal Management cost	0.00	0.00
7	Technical support	0.00	75,000.00
	Bio gas installation		
1	Bio gas installation and feedstock management	199,687.00	0.00
2	Shed Management cost	82,630.00	0.00
	Total	842,368.00	1,182,196.00





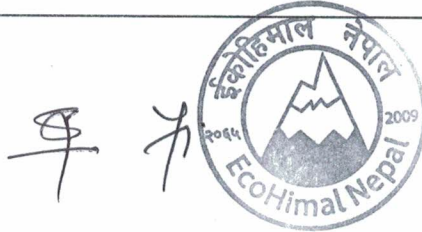
EcoHimal Nepal
Maharajgunj, Kathmandu

KMW School Reconstruction (D 19 0338 005/2)

Project Code: 25

Expenditure 10.08

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Out Put 1. Seismic resilient school buildings reconstructed following disaster resilient standards and techniques	0.00	6,221,032.91
2	Out Put 2. Strengthened institutional capacity of 100% teachers, 60% SMC members and 60% PTA members for disaster resilience	0.00	0.00
3	Personal Cost	0.00	0.00
4	Travel and transportation		
4.1	Project staff travel	0.00	10,144.20
4.2	Monitoring and evaluation including line agencies	0.00	0.00
4.3	External evaluation	0.00	0.00
5	Project Administration	0.00	0.00
Total		0.00	6,231,177.11



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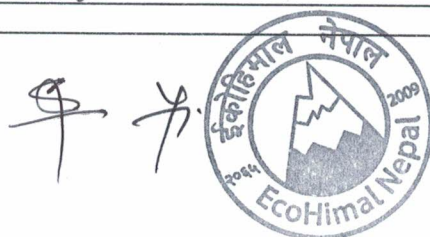
EcoHimal Nepal
Maharajgunj, Kathmandu

Spice 4 Health

Project Code: 28

Expenditure 10.9

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
	S4H Phase II		
1	Result 1: Farmers have the capacities and resources to apply climate smart spices farming techniques	316,560.00	52,249.00
2	Result 2: Local people are engaged in the spices cultivation and other income generating sectors	1,033,568.00	44,344.00
3	Result 3: Schools and students from the poor, occupational caste benefit from nutrition gardens in their private farmlands	39,523.00	75,185.00
4	Result 4: Collection and display centers start serving on the local and national level	454,320.00	7,200.00
5	Result 5: Cooperatives or local institutions provide services to local famers	0.00	59,118.00
6	Result 6: Intensify the income generation opportunity of cardamom farmers	2,323,744.00	838,402.43
7	Documentation and cooperation	120,000.00	21,089.00
8	Project Personnel cost at Local Level	1,275,630.37	649,367.30
9	Travel and transportation	474,937.17	280,690.67
10	Monitoring and Evaluation	18,393.00	229,852.84
11	Operating costs/ logistics	68,618.00	27,947.00
12	Office Rent	0.00	81,851.39
13	Electricity/water	26,000.00	0.00
14	Communication	129,275.21	2,953.12
15	Auditing	40,000.00	0.00
16	Stationery, printing, photocopy (Documents)	47,760.00	8,035.00
	S4H phase III		
1	Spices seed bank establishment	0.00	0.00
2	Infrastructures support for Spices Development and B&B	1,125,000.00	0.00
3	Small processing and packaging facilities support	0.00	0.00
4	Microcredit for commercial/lead farmers	400,000.00	0.00
5	Participatory research on possibilities	556,000.00	0.00
6	Participatory guarantee system (PGS) certification	0.00	0.00
7	Organize spices exhibition and stakeholders forum to demonstrate demand and supply at local level	0.00	0.00
8	Spices based eco-tourism promotion in Myagdi district	67,444.00	0.00
9	Documentation and cooperation	0.00	0.00
10	Project Personnel cost at Local Level	25,000.00	0.00
11	Travel and transportation	34,485.00	0.00
12	Communication	5,300.00	0.00
13	Bank charges	10.00	0.00
	Total	8,581,567.75	2,378,284.75



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EcoHimal Nepal
Maharajgunj, Kathmandu

Bhotkhola Drinking Water

Project Code: 8

Expenditure 10.10

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Personnel cost	0.00	488,212.00
2	Infrastructure (Drinking water construction)	0.00	4,825,957.80
3	Institutionalization on local level	0.00	70,000.00
4	Travel costs and transport	0.00	224,450.00
5	Project monitoring and evaluation costs incl. Social welfare council	0.00	115,000.00
Total		0.00	5,723,619.80

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Maharajgunj, Kathmandu

ASRH Achham

Project Code: 19

Expenditure 10.11

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project Personnel cost at Local Level	0.00	192,000.00
2	Travel cost	0.00	167,580.00
3	ASRH assessment	0.00	1,938,106.00
4	Project Monitoring	0.00	130,000.00
5	Operating costs/ logistics	0.00	5,326.00
6	Communication	0.00	5,100.00
7	Bank Interest TDS	0.00	2,823.39
8	Auditing	0.00	14,000.00
9	Stationery, printing, photocopy (Documents)	0.00	9,942.80
10	Project Administration cost	0.00	70,155.00
Total		0.00	2,535,033.19

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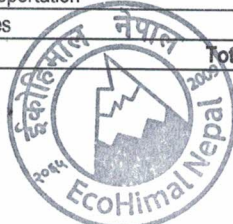
EcoHimal Nepal
Maharajgunj, Kathmandu

Rural Health Facilities Support Project (RHSP)

Project Code: 04

Expenditure 10.13

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
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	0.00	20,710.00
1.2.1	Cost of Pharmacist students for need assessment	0.00	65,000.00
1.3	Support of required essential medicines in 6 health institutions of Mahakulung RMs	1,142,325.00	991,332.50
1.4	Support of basic health tools and equipment in 6 health institutions	161,166.00	145,699.00
1.5	Capacity building of local health personnel for quality health services delivery	45,705.00	14,700.00
1.5.1	External consultants fee for the Capacity building training of health personnel	48,820.00	113,096.00
1.5.2	Translators/interpreters wages for AoG volunteer during training in the health institute.	69,755.00	93,180.00
1.5.3	AoG volunteer travel	44,455.00	119,881.00
1.6	Health related wastes disposal and management mechanism establishment	0.00	22,900.00
2	Travel for system development and monitoring	148,937.00	0.00
2.1	Transportation of medicines	81,330.00	135,320.00
3	Auditing	20,000.00	20,000.00
4	Project administration	110,880.00	115,080.00
5	Project Support Cost		
5.1	Logistics	6,611.00	15,488.00
5.2	Communication	9,200.00	12,286.00
5.3	Bank charges	0.00	0.00
5.4	Stationery, printing, photocopy	4,735.00	12,163.00
6	Auto calve purchases	105,000.00	0.00
7	Metal box for medicine transportation	79,744.00	0.00
	Incinerator Installation Project		
1	Incinerator fabrication and supply payment to SK engineering Industries	-	412,450.00
2	Incinerator and roof sheet, bricks transportation and installation	-	129,305.00
3	Airfare and taxi to and from airport during incinerator fabrication monitoring trip to Bhairahawa	-	42,915.00
4	Fiber sheet installation and bricks cement purchases and labor expenses		42,000.00
5	Travel for project monitoring	76,349.00	0.00
6	Incinerator installation materials purchases and transportation	125,061.00	0.00
7	Local materials purchases and transportation	30,900.00	0.00
8	Incinerator installer labor expenses	57,200.00	0.00
	Total	2,368,173.00	2,523,505.50



EcoHimal Nepal
Maharajgunj, Kathmandu

Construction of School Janajagaran Basic School

Project Code: 34

Expenditure 10.14

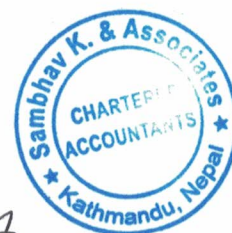
Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project Personnel cost at Local Level	0.00	0.00
2	Janajagaran Basic School Expenses	0.00	603,203.84
3	Toilet construction expenses	0.00	200,000.00
4	Monitoring and Evaluation	0.00	60,000.00
Total		0.00	863,203.84

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EcoHimal Nepal
Maharajgunj, Kathmandu

Community Led Agro Forestry Initiatives (CAFI)

Project Code: 05

Expenditure 10.15

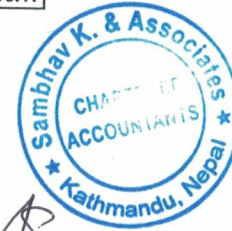
Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project Personnel cost at Local Level	2,132,150.65	750,879.50
2	Travel and Transportation	543,729.58	299,396.00
3	Activities wise cost		0.00
3.1	Result 1_ At least 150 farmers are capacitated to apply environmentally restorative multi-layer crop farming	145,230.00	30,825.00
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	4,923,840.00	1,098,946.00
3.3	Result 3_ At least 20% of marginal land of Duguna Gadi village cultivated	1,045,822.00	37,176.00
3.4	Result 4_ 4. At least 4 microfinance/small enterprises and 1 cooperatives provide services to local farmers to ensure fair price of the produces	423,672.00	61,761.00
4	Public Awareness and Documentation	201,411.00	0.00
5	Monitoring and Evaluation including Social Welfare Council	261,539.00	104,420.26
6	Project Support cost at local level		0.00
6.1	Operating costs/ logistics	57,290.00	220,063.50
6.2	Office Rent	188,409.00	8,068.00
6.3	Electricity/water	4,475.00	1,773.00
6.4	Communication	159,739.00	26,543.91
6.5	Bank charges	23.00	0.00
6.6	Auditing	30,000.00	0.00
6.7	Stationeries	40,536.00	44,541.00
6.8	Field staff technical equipment support	75,000.00	150,000.00
6.9	Printer cum scanner	0.00	17,200.00
Total		10,232,866.23	2,851,593.17

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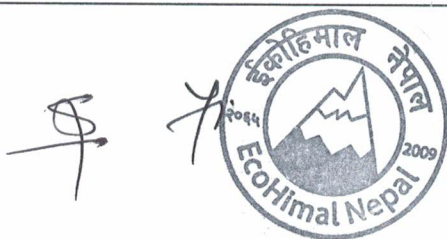
EcoHimal Nepal
Maharajgunj, Kathmandu

Holistic Higher Education Support

Project Code: 39

Expenditure 10.16

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Room setup (furniture, carpet, kitchen utensils)	24,237.00	124,245.00
2	Bed cloth (blanket, mattress, pillow, covers)		15,183.00
3	Accommodation and food for students	484,159.83	55,993.00
4	Utility & Communication (Laptop) for students	12,696.00	63,933.17
5	Preparation course, Books & stationeries (for preparation)	36,103.00	54,655.00
6	Pocket money for snacks for students	3,000.00	0.00
7	Home visit and Local travel	61,246.00	38,965.00
8	Medical Care	12,257.00	6,090.00
9	Uniform and regular clothes expenses	44,320.00	0.00
10	Festival & winter clothes	31,125.00	0.00
11	College and school fee	439,800.00	0.00
12	Project Personnel cost	586,450.10	96,000.00
13	Local travel	6,019.00	4,200.00
14	Accident Insurance	6,708.33	291.67
15	Communication	6,000.00	1,000.00
16	Monitoring and Evaluation including Social Welfare Council	100,000.00	0.00
17	Audit Fee	21,000.00	0.00
18	Project Administration cost	88,000.00	0.00
19	Unforeseen/Miscellaneous	0.00	5,000.00
Total		1,963,121.26	465,555.84



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EcoHimal Nepal
Maharajgunj, Kathmandu

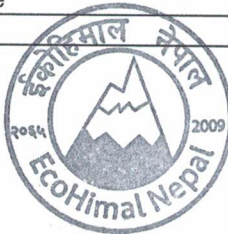
KMW Holistic Education Support D 23 0338 001 and D 24 0338 002

Project Code: 35

Expenditure 10.17

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
	D 23 0338 001		
1	School fees with boarding/hostel facility, books & Stationeries, and uniform	1,846,265.00	729,847.00
2	Pocket money for snacks management	15,000.00	1,000.00
3	Medical Care	391,966.00	4,960.00
4	Home visit and Local travel	230,013.00	0.00
5	Festival/winter cloths	140,000.00	0.00
6	Extra-curricular activities	83,414.00	0.00
7	Monitoring and Evaluation including Social Welfare Council	78,168.00	0.00
8	Children Counselling	676,000.00	0.00
9	Project Personnel cost	680,250.00	148,500.00
10	Local travel	27,778.00	18,436.00
11	Accident Group insurance	21,802.08	4,447.92
12	Communication	5,808.33	600.00
13	Audit Fee	30,000.00	0.00
14	Project Administration cost	293,000.00	0.00
15	Unforeseen/Miscellaneous	15,300.00	15,750.00
	D 24 0338 002		
1	School fees with boarding/hostel facility, books & Stationeries, and uniform	725,506.67	0.00
2	Pocket money for snacks management	26,470.00	0.00
3	Medical Care	70,777.00	0.00
4	Home visit and Local travel	5,340.00	0.00
5	Festival/winter cloths	11,088.00	0.00
6	Utility & Communication	0.00	0.00
7	Project Personnel cost	83,000.00	0.00
8	Accommodation and food for students	53,361.42	0.00
9	Local travel (students)	4,260.00	0.00
10	Local travel	27,937.00	0.00
11	Accident Group insurance	3,114.57	0.00
	Total	5,545,619.07	923,540.92

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EcoHimal Nepal
Maharajgunj, Kathmandu

KMW Children & Vocational Training D 22 0338 005

Project Code: 26

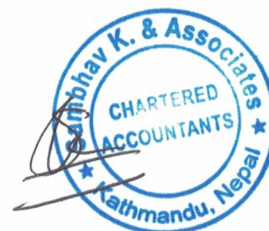
Expenditure 10.18

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Tuition fee	0.00	670,710.00
2	Hostel fee	0.00	255,000.00
3	Stationery and books	0.00	12,120.00
4	Pocket money for snacks management	0.00	20,000.00
5	Uniform	0.00	7,000.00
6	Medical expenses	0.00	458,758.00
7	Festival & winter cloth support	0.00	49,241.00
8	Staff advertisement and recruitment cost	0.00	15,000.00
9	Accident Insurance	0.00	9,018.25
10	Communication	0.00	4,000.00
11	Monitoring and Evaluation	0.00	65,000.00
12	Operating and logistic cost	0.00	28,250.00
13	Project Personnel cost	0.00	477,010.74
14	Travel and transportation	0.00	37,614.00
15	Unforeseen/ reserve	0.00	114,017.00
16	Preparation for adaptation of 16 children travel and transportation	0.00	327,608.00
17	Project Administration cost	0.00	129,892.50
18	Health checkup and cemo expenses	297,225.00	52,225.00
Total		297,225.00	2,732,464.49

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EcoHimal Nepal
Maharajgunj, Kathmandu

KMW Reconstruction of Basic School Pashupati D 22 0338 003

Project Code: 24

Expenditure 10.19

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	3 room's school building and gender sensitive toilet construction	0.00	3,637,500.00
2	Project Personnel cost for local level	0.00	384,025.80
3	Travel and transportation	0.00	108,190.00
4	Project Monitoring and Evaluation Cost	0.00	80,000.00
5	Auditing	0.00	30,000.00
6	Operating costs/ logistics	0.00	46,000.00
7	Communication	0.00	7,900.00
8	Stationery, printing, photocopy	0.00	1,420.00
Total		0.00	4,295,035.80



EcoHimal Nepal
Maharajgunj, Kathmandu

Child Friendly Aandhikhola Rural Municipality D 22 0338 007

Project Code: 41

Expenditure 10.20

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Result 1: 100% local children, including pregnant, and women of reproductive age have improved and equitable access	141,300.00	0.00
2	Result 2: 100% local children, including new-borns, pregnant and lactating mothers, have improved and equitable access	60,700.00	0.00
3	Result 3: 100% children and their families have improved and equitable access to and use of safe and sustainable drinking water and sanitation services and improved hygiene practices	0.00	0.00
4	Result 4: All children, especially the most disadvantaged, benefit from improved access to, participation in pre-basic, basic and secondary education in inclusive, safe and protective environments	82,304.00	0.00
5	Result 5: All children have opportunities to express their opinions, make decisions and promote their developmental abilities in child-friendly environment	156,881.00	0.00
6	Result 6: All children and adolescents have improved protection from all forms of violence, abuse and exploitation	32,246.30	0.00
7	Project Personnel cost for local level	456,827.58	0.00
8	Travel and transportation	223,505.25	0.00
9	Project Monitoring and Evaluation	60,632.00	0.00
10	Operating costs/ logistics	73,589.00	0.00
11	Auditing	15,000.00	0.00
12	Communication	27,500.00	0.00
13	Stationery, printing, photocopy	76,487.00	0.00
Total		1,406,972.13	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 10.21

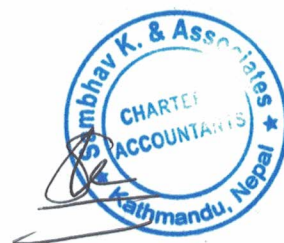
Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Construction of physical structures for community learning and sharing centers	1,609,075.00	1,306,399.00
2	Tree crops, Demonstration Plots, Seedling production	1,262,252.00	3,637,196.00
3	Auditing	28,000.00	0.00
4	Technical equipment	258,885.00	63,750.00
5	Logistics management for Trainings	221,576.00	151,192.00
6	Project Personnel cost for local level	782,166.58	203,566.66
7	Project administration & travel and transportation	166,260.00	64,557.00
	GF-AFRC Phase II		
1	Project Personnel cost for local level	325,700.00	0.00
2	Procurement of summer and winter seeds and seedlings	807,722.00	0.00
3	Local and project management travel	24,096.00	0.00
4	Buffalo feeding, care and Manure management	66,470.00	0.00
	Total	5,552,202.58	5,426,660.66

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EcoHimal Nepal
Maharajgunj, Kathmandu

Gender Friendly Himalayan School Program (GFHSP)

Project Code: 06

Expenditure 10.22

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Objective 1: Access of students in gender friendly wash facilities at each school.	14,958,711.51	2,634,260.00
2	Objective 2: Adolescent girls friendly learning environment created at school	14,506,718.00	723,303.00
3	Objective 3: Enhanced knowledge and skill of teachers, mothers and children on nutrition and health	4,720,151.00	907,445.00
4	Project Personnel cost for local level	6,802,732.98	2,475,209.36
5	Project travel and transportation	1,519,495.24	604,378.00
6	Monitoring and Evaluation	236,070.00	477,777.00
7	Operating costs/ logistics	274,169.00	308,439.00
8	Office Rent	512,884.00	132,129.66
9	Electricity/water	3,195.00	1,187.00
10	Communication	298,575.00	31,455.00
11	Bank charges	1,096.00	400.00
12	Auditing	88,000.00	0.00
13	Stationery, printing, photocopy (Documents)	228,249.00	174,178.00
14	Documentation and Learning Sharing	74,430.00	101,794.00
15	Radio programme	0.00	3,990.00
Total		44,224,476.73	8,575,945.02

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EcoHimal Nepal
Maharajgunj, Kathmandu

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

Project Code: 36

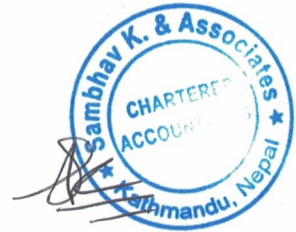
Expenditure 10.23

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project Personnel cost at Local Level	2,521,693.54	911,174.19
2	Travel and Transportation	451,708.33	314,163.58
3.1	Result 1_ Two community led agro forestry resource centers established and serve farmers	1,732,577.08	1,503,301.00
3.2	Result 2_ Farmers are trained on climate resilient multilayer farming	58,850.00	100,128.00
3.3	Result 3_ Lead farmers practice organic home garden	5,927,968.00	192,176.00
3.4	Result 4_ Marginal land cultivated planting trees crops	954,040.00	44,338.00
3.5	Result 5_ Women groups practice saving/loan for income generation	1,791,750.00	0.00
3.6	Result 6_ Two cooperative established and provide marketing, finance service	776,951.00	192,238.00
4	Public Awareness and Documentation	20,000.00	3,680.00
5	Monitoring and Evaluation	33,734.00	60,461.00
6	Operating costs/ logistics	381,715.00	71,075.00
7	Office Rent	41,233.00	36,111.00
8	Communication	170,142.00	15,120.00
9	Bank charges	0.00	400.00
10	Auditing	20,000.00	0.00
11	Stationeries	95,489.00	53,477.00
12	Field staff technical equipment support	0.00	195,000.00
13	Printer cum scanner	0.00	59,600.00
Total		14,977,850.95	3,752,442.77

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EcoHimal Nepal
Maharajgunj, Kathmandu

Clean Cooking Stove Program (CCSP)

Project Code: 22

Expenditure 10.24

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Procurement kitchen stove	500,725.00	1,650,726.00
2	Transport of the stoves from Kathmandu to the district capital Manma	193,318.00	72,220.00
3	Transport of the stoves from Manma to Chilkaya	0.00	73,930.00
4	Installation of stoves together with households	19,950.00	73,930.00
5	Travel and transportation	0.00	182,225.00
6	Materials and catering for educational programs and trainings	0.00	46,000.00
7	Project Monitoring and Evaluation	0.00	50,000.00
8	Auditing	0.00	20,000.00
9	Project Personnel cost	0.00	68,371.60
10	Porters transportation	0.00	7,500.00
	Baseline Survey		
1	Survey management at local level	0.00	122,825.00
2	Travel and transportation	0.00	17,000.00
3	Ward level workshop	0.00	15,000.00
4	Documentation and stationeries	0.00	15,225.00
5	Project Monitoring and Evaluation	0.00	5,000.00
6	Unforeseen	0.00	17,303.00
	Total	713,993.00	2,437,255.60



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EcoHimal Nepal
Maharajgunj, Kathmandu

Himalayan Climate Resilient Project (HCRI)

Project Code: 37

Expenditure 10.25

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Training infrastructure development and training centre setup	1,468,915.33	0.00
2	Technical and digital equipment/tools for training	331,100.00	0.00
3	Training and capacity development	383,510.00	0.00
4	Seeds, seedlings production and extension	688,233.80	0.00
5	Project Personnel cost at Local Level	303,157.59	0.00
6	Management of Digital Data Bank	0.00	0.00
7	Local travel	149,050.66	0.00
8	Documentation, public relation and learning sharing	0.00	0.00
9	Project Monitoring and Evaluation	215,000.00	0.00
10	Operating costs/ logistics	467,995.89	0.00
11	Electricity/water	41,745.00	0.00
12	Communication	17,700.00	0.00
13	Bank charges	30.00	0.00
14	Auditing	10,000.00	0.00
15	Stationeries	2,500.00	0.00
Total		4,078,938.27	0.00

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EcoHimal Nepal
Maharajgunj, Kathmandu

Youth Learning Centre

Project Code: 43

Expenditure 10.26

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Youth Learning centre expenses	1,000,000.00	0.00
2	Project monitoring and evaluation	50,000.00	0.00
			0.00
			0.00
Total		1,050,000.00	0.00

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EcoHimal Nepal
Maharajgunj, Kathmandu

Construction of School and Hostel Buildings of Disabled Resources Class School

Project Code: 32

Expenditure 10.27

Cost Position	Particulars	This Year 2080/81 (2023-24)	Previous Year 2079/80 (2022-23)
1	Project Personnel cost at Local Level	81,500.00	12,000.00
2	Conduct physical verification of the centre, Province Government and need assessment	0.00	0.00
3	Organize a meeting with concerned parties (centre and local government) and prepare necessary legal documents;	0.00	0.00
4	Procure external construction materials and manage local construction materials	0.00	436,952.70
5	Transport construction materials;	0.00	65,806.00
6	Carry out construction of all planned infrastructures in coordination with centre and local government;	0.00	0.00
7	Supervise, monitor and quality control of all constructions;	0.00	28,300.00
8	Project Management travel cost	251,094.00	23,720.00
9	Handover of constructed infrastructures and create structures	16,354.00	67,978.00
10	Kitchen construction and school fencing	1,008,844.54	1,058,182.87
11	Project Monitoring and Evaluation from Social Welfare Council	71,702.00	0.00
12	Auditing	0.00	20,000.00
Total		1,429,494.54	1,712,939.57

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Notes to Financial Statements

11. Related Party Transactions

During the year, there is no related party transaction by EcoHimal Nepal and hence, no reporting has been made thereon.

12. Key Management Personnel compensation

Key management personnel are those persons having authority and responsibility for execution of organizations objectives. The compensation paid to the key management personnel of the EcoHimal Nepal for the year 2079/80 (2022/23) is as under:-

S. N.	Name of Personnel	Designation	Remuneration paid
1.	Eak Narayan Dhakal	Executive Director	2,832,743.67
2.	Keshab Raj Bhusal	Admin & Comm. Manager	1,052,922.76
3.	Anisha Kharel	Deputy Project Manager	984,620.68
4.	Shanti GC	Finance Officer	497,235.26
5.	Him Bahadur DC	Technician	714,837.05
6.	Dipendra Aryal	Program Coordinator	1,048,574.95
6.	Avimannu Adhikari	Agro-Forestry Officer	623,218.75
7.	Goma Sharma	Program Officer	624,937.50

