

**UNDERPRIVILEGED CHILDREN'S EDUCATIONAL PROGRAMS, NEPAL**  
**(UCEP-NEPAL)**  
**SANOTHIMI, BHAKTAPUR**  
**NEPAL**



**AUDIT REPORT**  
**&**  
**ANNUAL FINANCIAL STATEMENTS**  
**FY: 2075-76**

## INDEPENDENT AUDITOR'S REPORT

To,  
The Members,  
Underprivileged Children's Education Program (UCEP, Nepal),  
Sanothimi-Bhaktapur, Nepal

### Opinion

We have audited the Financial Statements of 'UCEP Nepal' (The Entity), which comprise the Statement of Financial Position at 31 Ashad 2076 (16 July 2019), Statement of Income & Expenditure, Statement of Changes in Fund Balances, Fund Accountability Statement and Notes to the Financial Statements for the year ended.

In our opinion, except for the effects of matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give true and fair view of the financial position of UCEP Nepal as at 31 Ashad 2076 (16 July 2019), and its financial performance for the year then ended in accordance with Generally Accepted Accounting Principles.

### Basis for Qualified Opinion

- The Entity has made adjustment for prior period error amounting to NRs. 1,063,922.03. The adjustment has been reported as fund receipt/income. Out of this, management could not provide reasonable justification for the adjustment of NRs. 986,886.03.
- The Entity has not reconciled the physical balances of Fixed Assets with that of its books of accounts.

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 entity in accordance with the ICAN's *Handbook of Code of Ethics for Professional Accountants* together with the ethical requirements that are relevant to our audit of financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's *Handbook of the Code of Ethics for Professional Accountants*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Matter

We draw your attention to audit findings, as included in the 'Management Letter' section of our report, which identify internal control weaknesses and audit recommendations to address them, which we came across during the course of our audit.

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

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



# KUBER & Co.

## Chartered Accountants

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financials statement 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. Misstatement can arise from fraud or error and are considered material if, individually or in 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 scepticism 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 financial controls 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 entity to cease to continue as a going concern.

  
  
CA. Anil Joshi  
Partner,  
Kuber & Co.,  
Chartered Accountants

Place: Kathmandu  
Date: 11 October 2019

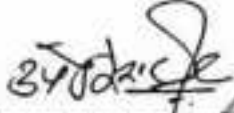
**Underprivileged Children's Educational Programs (UCEP) Nepal**  
**Sanothimi, Bhaktapur**  
**Statement of Financial Position**  
**As on 31 Ashadh 2076**

Figures in NPR.

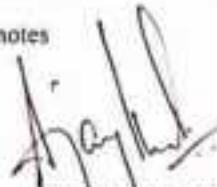
Particular	Schedule	Current Year	Previous Year
<b>Capital Fund &amp; Liabilities</b>			
Capital Asset Fund	1	27,096,697	25,149,345
Restricted Fund	2.1	5,586,156	7,807,100
Unrestricted Fund	2.2	(5,973,384)	(2,179,064)
Other Funds	3	1,308,795	1,308,795
<b>Total Liabilities &amp; Fund Balance</b>		<b>28,018,264</b>	<b>32,086,176</b>
<b>Fixed Assets</b>		<b>27,096,697</b>	<b>22,954,985</b>
Freehold Assets-net	4	9,941,803	11,267,718
Loaned Assets-net	5	17,154,894	11,687,267
<b>Current Assets</b>		<b>35,180,590</b>	<b>38,063,200</b>
Accounts Receivable	6	15,490,074	14,087,117
Bank Balances	7	19,517,916	23,803,483
Security Deposit	8	172,600	172,600
<b>Current Liabilities :</b>		<b>34,259,023</b>	<b>28,932,009</b>
Gratuity and Provident Fund Payable	9	7,267,304	7,396,102
Accounts Payable	10	25,433,496	20,252,334
Bank Overdraft	11	1,496,012	1,171,363
Deposits	12	62,210	112,210
<b>Net Current Assets</b>		<b>921,567</b>	<b>9,131,191</b>
<b>Total Assets</b>		<b>28,018,264</b>	<b>32,086,176</b>

As per our report on even date

Significant accounting policies and explanatory notes

  
 Upendra Keshari Neupane  
 Chairman



  
 Ajay Singh Karki  
 General Secretary



  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants

  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

Date: 11 Oct 2019  
 Place: Kathmandu

**Underprivileged Children's Educational Programs (UCEP) Nepal**  
**Sanothimi, Bhaktapur**  
**Statement of Income & Expenditure**  
For the period 1st Sharwan 2075 to 31st Ashadh 2076

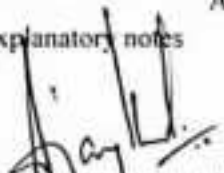
Figures in NPR.

Particulars	Schedule	Current Year	Previous Year
<b>Income</b>			
Income recognized from grant received	2.1	57,314,735	69,354,476
Fund transferred from Unrestricted fund	2.2	28,162,683	46,923,991
<b>Total</b>		<b>85,477,417</b>	<b>116,278,467</b>
<b>Expenditure</b>			
UCEP Nepal - Central Office	13	28,162,683	46,923,991
UCEP Nepal - Bal Sudhar Griha	14	21,564,025	16,045,955
UCEP Nepal - OTC Project	15	5,939,798	10,886,244
UCEP Nepal - iLEAD Project	16	418,997	2,271,095
UCEP Nepal - FCA/ STEP Project	17	12,569,614	9,197,971
UCEP Nepal - YEP Project 2018	18	43,186	5,181,624
UCEP Nepal - YEP Project 2019	19	3,101,006	
UCEP Nepal - EF/ RSP Project	20	-	4,129,189
UCEP Nepal - UNICEF	21	2,440,941	2,527,940
UCEP Nepal - YWEP Plan	22	4,408,823	312,556
UCEP Nepal - ILO	23	4,598,669	2,696,799
UCEP Nepal - SWISS/ SSRP Project	24	433,086	10,992,544
UCEP Nepal - FCA/ ACT Project	25	-	5,112,559
UCEP Nepal - BRAC	26	1,796,590	-
<b>Total</b>		<b>85,477,417</b>	<b>116,278,467</b>

As per our report on even date

Significant accounting policies and explanatory notes

  
Upendra Keshari Neupane  
Chairman

  
Ajay Singh Karki  
General Secretary

  
CA. Anil Joshi  
Partner  
Kuber & Co.,  
Chartered Accountants



  
Krishmeswori Hada  
Treasurer

  
Anuj Srivastav  
Finance Controller

  
Bipin Acharya  
Executive Director

Date: 11 Oct 2019  
Place: Kathmandu

**Underprivileged Children's Educational Programs (UCEP) Nepal**  
**Sanothimi, Bhaktapur**  
**Consolidated Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Figures in NPR.

Particulars	Schedule	Current Year	Previous Year
Cash & Bank		23,803,482.85	20,134,000.64
Receivables		12,165,832.99	15,047,592.29
Security Deposit		172,600.00	172,600.00
Sundry Creditors		(6,948,726.92)	(14,318,854.36)
Bank Overdraft		(1,171,362.56)	(67,801.78)
Payable		(13,353,606.82)	(20,296,175.80)
P.F. Fund		(118,640.66)	(205,472.58)
Student Deposit		(62,210.00)	(62,210.00)
Temple Fund		(101,684.93)	(101,684.93)
Gratuity Fund		(7,233,087.55)	(1,282,107.44)
Award Fund		(390,831.00)	(390,831.00)
Friends of UCEP Fund		(102,465.15)	(102,465.15)
ACPE In-Service Award Prize		(50,000.00)	(50,000.00)
Relief Fund		(663,813.93)	(663,813.93)
<b>Opening Fund Balance</b>		<b>5,945,486.32</b>	<b>(2,187,224.04)</b>
Prior Period Adjustment		1,063,922.03	
<b>Fund Receipt During the Year</b>			
UCEP Nepal - Central	13	23,690,985.28	50,874,956.43
UCEP Nepal - Bal Sudhar Griha	14	26,586,036.20	19,046,729.87
UCEP Nepal - OTC	15	8,036,500.00	8,226,784.00
UCEP Nepal - iLead	16	421,796.54	2,457,255.00
UCEP Nepal - FCA STEP	17	11,539,703.09	10,552,952.00
UCEP Nepal - YEP 2018	18	362,875.00	3,929,636.37
UCEP Nepal - YEP 2019	19	2,172,547.00	-
UCEP Nepal - EF RSP	20	-	7,635,577.20
UCEP Nepal - SWISS SSRP	21	8,458.38	5,210,466.31
UCEP Nepal - Unicef	22	1,255,000.00	3,245,000.00
UCEP Nepal - YWEP Plan	23	3,410,353.00	1,228,677.00
UCEP Nepal - ILO	24	1,578,595.75	5,716,872.00
UCEP Nepal - FCA ACT	25	170.65	11,279,455.72
UCEP Nepal - BRAC	26	3,593,675.00	-
<b>Total (A)</b>		<b>89,666,104.24</b>	<b>127,217,137.86</b>
<b>Expenditures</b>			
<b>Administration Expenses</b>			
Accidental Insurance		102,903.03	289,510.96
Accounting Software		-	13,447.00
Advertisement		320,064.20	152,379.40
Affiliation & Renewals		39,500.00	171,008.00
AGM Expenses		-	29,400.00
Audit Fee		150,000.00	150,000.00
Bank Charge		148,939.14	134,308.17
Board Meeting - Snacks and Stationery		-	-
Capacity Building of Staff		30,000.00	58,823.00

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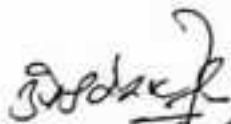
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CFS Expenses		73,800.00	80,918.00
Communication		130,942.00	104,465.00
Contribution to Local Partner		-	317,449.70
Coordination and Networking		-	-
CTEVT-Mobile Training		-	-
Festival Celebration		232,151.00	469,614.50
Financial Consultant Charge		-	-
Fooding		4,014,657.00	2,512,807.16
Gratuity Expenses		733.27	7,188,452.56
Hostel Supplies		79,765.00	-
Internal Audit		120,000.00	-
Medicine		640.00	70,988.00
Meeting Exp		90,770.00	165,727.00
Misc. & Contingencies		1,371,107.00	254,035.00
News paper & Book		25,700.00	123,605.50
Office Expenses		196,916.00	433,223.00
Printing & Stationary/ Publication		227,907.95	134,576.00
Monitoring & Evaluation		-	93,751.00
Management Cost		115,500.00	-
Meeting Expenses		6,577.40	-
Program Promotion		-	-
Publication (Newsletter)		133,136.00	74,080.00
Repair & Maintenance		684,032.24	1,519,932.87
Training Material Cost		2,088,949.53	1,156,358.44
Safety Materials for Training		97,282.00	188,018.50
Salary & Benefit		12,541,487.35	11,808,440.08
Sanitation & Personal Hygiene		62,301.00	106,862.00
Service Charge		120,000.00	111,000.00
Skill Test		203,744.03	806,730.00
Printing, Stationary & Publication		206,437.00	660,021.50
TEA/Coffee/Snacks for Guest		51,693.00	3,750.00
Hospitality Expenses		46,697.00	92,096.00
Token Of Love		71,950.00	18,375.00
Training Venue Rent		-	-
Fuel & Transportation		617,741.00	1,525,327.79
Uniform & Dress		48,300.00	154,000.00
Uniform & Dress for trainees		-	-
Vehicle Renew Cost		5,540.00	-
Office Utilities		622,515.00	853,233.55
Workshop and Interaction Program		372,048.00	82,987.00
Security Service		105,933.00	-
Street Children Program Expenses		1,637,559.16	2,160,606.47
FCA Re-construction Project Exp		80,000.00	1,588,994.33
ILO Bridge Project		40,222.00	-
KAA Pocket Money		286,000.00	-
SABAL Program Expenses		17,000.00	9,239,843.58
FCA STEP Training Expenses		543,542.24	1,824,844.97
UCEP Nepal - Bal Sudhar Griha	14	21,564,024.54	19,628,741.42
UCEP Nepal - OTC Project	15	5,939,798.39	10,908,243.84
UCEP Nepal - iLEAD Project	16	418,997.45	2,271,095.08

UCEP Nepal - FCA/ STEP Project	17	12,569,613.81	9,264,971.42
UCEP Nepal - YEP Project 2018	18	43,186.25	5,181,623.91
UCEP Nepal - YEP Project 2019	19	3,101,005.67	-
UCEP Nepal - EF/ RSP Project	20	-	4,129,189.00
UCEP Nepal - SWISS/ SSRP Project	21	433,086.00	10,992,543.95
UCEP Nepal - UNICEF	22	2,440,941.00	2,527,940.00
UCEP Nepal - YWEP Plan	23	4,408,822.93	463,546.28
UCEP Nepal - ILO	24	4,598,668.75	2,696,799.00
UCEP Nepal - FCA/ ACT Project	25	-	5,112,558.62
UCEP Nepal - BRAC	26	1,796,590.07	-
Non Expendable Items		4,575,914.51	1,170,407.94
<b>Total Expenditure (B)</b>		<b>90,053,331.91</b>	<b>121,271,651.49</b>
<b>Balance (A-B)</b>		<b>(387,227.67)</b>	<b>5,945,486.37</b>
<b>Balance represented by:</b>		<b>(387,227.67)</b>	<b>5,945,486.37</b>
Cash & Bank	7	19,517,915.75	23,803,482.85
Receivables	13.1	15,490,074.17	12,165,832.99
Security Deposit	13.2	172,600.00	172,600.00
Sundry Creditors	13.3	(9,203,351.62)	(6,948,726.92)
Bank Overdraft	11	(1,496,012.14)	(1,171,362.56)
Payable	13.4	(16,230,144.85)	(13,353,606.77)
P.F. Fund	9	(832,789.14)	(118,640.66)
Student Deposit	12	(62,210.00)	(62,210.00)
Temple Fund		(101,684.93)	(101,684.93)
Gratuity & Leave Fund	9	(6,434,514.83)	(7,233,087.55)
Award Fund		(390,831.00)	(390,831.00)
Friends of UCEP Fund		(102,465.15)	(102,465.15)
ACPE In-Service Award Prize		(50,000.00)	(50,000.00)
Relief Fund		(663,813.93)	(663,813.93)

Significant accounting policies and explanatory notes

  
Upendra Keshari  
Chairman



  
Ajay Singh Karki  
General Secretary

As per our report on even date

  
CA. Anil Joshi  
Partner  
Kuber & Co.,  
Chartered Accountants

  
Krishneswori Hada  
Treasurer

  
Anuj Srivastav  
Finance Controller

  
Bipin Acharya  
Executive Director

Date: 11 Oct 2019  
Place: Kathmandu

**Underprivileged Children's Educational Programs (UCEP) Nepal**  
Sanothimi, Bhaktapur

Schedule forming and integral parts of financial statements

**Schedule 1**  
**Figures in NPR.**

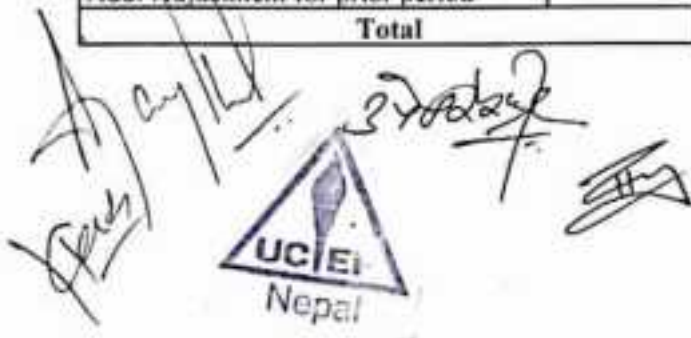
<b>Capital Fund</b>			
Particulars	Schedule	Current Year	Previous Year
<b>Freehold Assets</b>			
Opening Fund	4	11,267,718.46	11,263,582.16
Addition During the Year	4	12,438.55	1,410,397.86
Less: Depreciation	4	(1,338,354.44)	(1,406,261.57)
<b>Closing Fund</b>	<b>Schedule</b>	<b>9,941,802.56</b>	<b>11,267,718.46</b>
<b>Loaned Assets</b>			
Opening Fund	5	13,881,626.58	11,407,646.73
Addition During the Year	5	4,563,475.96	3,582,787.26
Less: Depreciation	5	(1,290,208.08)	(1,108,807.41)
<b>Closing Fund</b>		<b>17,154,894.46</b>	<b>13,881,626.58</b>
<b>Total</b>		<b>27,096,697.02</b>	<b>25,149,345.03</b>

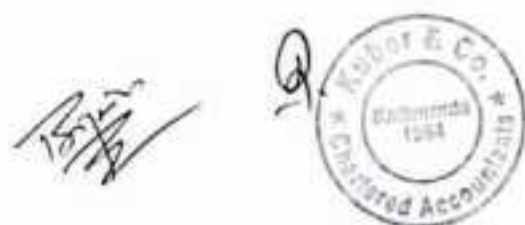
**Schedule 2.1**

<b>Restricted Fund Account</b>			
Particulars	Schedule	Current Year	Previous Year
Balance at the beginning of the year		7,807,100.46	2,214,958.26
Funds Received During the Year	2.3	58,965,710.61	78,529,405.47
<b>Less:</b>			
Capital Expenditure transferred to Capital Fund	5	(4,563,475.96)	(3,582,787.26)
Amount Recognized as Income		(57,314,734.86)	(69,354,476.01)
Add: Adjustment for prior period		691,555.47	
<b>Total</b>		<b>5,586,155.71</b>	<b>7,807,100.46</b>

**Schedule 2.2**

<b>Unrestricted Fund Account</b>			
Particulars	Schedule	Current Year	Previous Year
Balance at the beginning of the year		(2,179,064.46)	(4,719,632.00)
Funds Received During the Year	2.3	23,690,985.28	50,874,956.43
<b>Less:</b>			
Capital Expenditure transferred to Capital Fund	4	(12,438.55)	(1,410,397.86)
Amount Recognized as Income		(28,162,682.54)	(46,923,991.03)
Add: Adjustment for prior period		689,816.53	
<b>Total</b>		<b>(5,973,383.74)</b>	<b>(2,179,064.46)</b>


  
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 The bottom right section features a circular stamp. The text around the perimeter of the stamp reads "Kshor & Co. Chartered Accountants". In the center of the stamp, it says "Bhaktapur 1993". There are also some handwritten initials or marks near the stamp.

Underprivileged Children's Educational Programs (UCEP) Nepal  
Sanathimi, Bhaktapur

Schedule forming and integral parts of financial statements

**Fund Balances**

**1. Restricted**

Schedule 2  
Figures in NPR.

Donor	Schedule	Bank	Security Deposit	Receivables	Payables	Total	Previous Year
UCEP Nepal - Bal Sudhar Griha	14	2,644,574.35	41,600.00	487,212.01	(2,153,015.91)	1,020,370.45	(1,510,215.84)
UCEP Nepal - OTC	15	589,227.85	-	6,901,110.24	(2,525,163.21)	4,965,174.88	4,940,523.86
UCEP Nepal - iLEAD	16	840.17	-	1,503.32	(160,041.39)	(157,697.90)	(160,496.99)
UCEP Nepal - FCA_STEP	17	1,444,955.57	-	-	(1,444,956.80)	(1.23)	952,873.49
UCEP Nepal - YEP 2018	18	-	-	-	(1,053,672.23)	(1,053,672.23)	(1,251,987.54)
UCEP Nepal - YEP 2019	19	1,011,588.44	-	-	(1,818,613.67)	(807,025.23)	-
UCEP Nepal - EF_RSP	20	171,646.26	-	1,699,576.13	(1,012.53)	1,870,209.86	1,870,209.86
UCEP Nepal - SWISS_SSRP	21	8,458.38	-	508,239.99	(290,646.00)	226,052.37	650,679.99
UCEP Nepal - UNICEF	22	359,793.33	-	64,055.00	(295,729.33)	128,119.00	717,060.00
UCEP Nepal - YWEP Plan	23	59,335.15	-	-	(292,674.36)	(233,339.21)	765,130.72
UCEP Nepal - ILO	24	-	-	-	-	-	3,020,073.00
UCEP Nepal - FCA_ACT	25	143,426.11	-	1,443,148.38	(3,755,694.14)	(2,169,119.65)	(2,169,240.30)
UCEP Nepal - BRAC	26	1,805,543.31	-	-	(8,458.38)	1,797,084.93	-
<b>Total</b>		<b>8,239,388.92</b>	<b>41,600.00</b>	<b>11,104,845.07</b>	<b>(13,799,677.95)</b>	<b>5,586,156.04</b>	<b>7,824,560.25</b>
<b>2. Unrestricted</b>							
UCEP Nepal - Central	13	11,278,526.80	131,000.00	4,385,229.10	(21,768,139.64)	(5,973,383.74)	(1,879,073.93)
<b>Total</b>		<b>11,278,526.80</b>	<b>131,000.00</b>	<b>4,385,229.10</b>	<b>(21,768,139.64)</b>	<b>(5,973,383.74)</b>	<b>(1,879,073.93)</b>
<b>Grand Total</b>		<b>19,517,915.72</b>	<b>172,600.00</b>	<b>15,490,074.17</b>	<b>(35,567,817.59)</b>	<b>(387,227.70)</b>	<b>5,945,486.32</b>

**Programwise Expenditure Summary**

**Restricted**

Donor	Schedule	Capital Expenditure	Revenue Expenditure	Total Expenditure
UCEP Nepal - Bal Sudhar Griha	14	2,491,425.37	-	21,564,024.54
UCEP Nepal - OTC	15	2,072,050.59	-	5,939,798.39
UCEP Nepal - iLEAD	16	-	-	418,997.45
UCEP Nepal - FCA_STEP	17	-	-	12,569,613.81
UCEP Nepal - YEP 2018	18	-	-	43,186.25
UCEP Nepal - YEP 2019	19	-	-	3,101,005.67
UCEP Nepal - EF_RSP	20	-	-	-
UCEP Nepal - SWISS_SSRP	21	-	-	433,086.00
UCEP Nepal - UNICEF	22	-	-	2,440,941.00
UCEP Nepal - YWEP Plan	23	-	-	4,408,822.93
UCEP Nepal - ILO	24	-	-	4,598,668.75
UCEP Nepal - FCA_ACT	25	-	-	-
UCEP Nepal - BRAC	26	-	-	1,796,590.07
<b>Total</b>		<b>4,563,475.96</b>	<b>-</b>	<b>57,314,734.86</b>
<b>Unrestricted</b>				
UCEP Nepal - Central	13	12,438.55	-	28,162,682.54
<b>Total</b>		<b>12,438.55</b>	<b>-</b>	<b>28,162,682.54</b>
<b>Grand Total</b>		<b>4,575,914.51</b>	<b>-</b>	<b>85,477,417.40</b>



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**Underprivileged Children's Educational Programs (UCEP) Nepal**  
Sanohimi, Bhaktapur

Schedule forming and integral parts of financial statements

<b>Funds Received During the Year</b>		<b>Schedule 2.3</b>	
<b>Particulars</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>Restricted Fund</b>			
UCEP Nepal - Bal Sudhar Griha	14	26,586,036.20	19,046,729.87
UCEP Nepal - OTC	15	8,036,500.00	8,226,784.00
UCEP Nepal - iLEAD	16	421,796.54	2,457,255.00
UCEP Nepal - FCA STEP	17	11,539,703.09	10,552,952.00
UCEP Nepal - Unicef	18	1,255,000.00	3,245,000.00
UCEP Nepal - YWEP Plan	19	3,410,353.00	1,228,677.00
UCEP Nepal - ILO	20	1,578,595.75	5,716,872.00
UCEP Nepal - YEP 2018	21	362,875.00	3,929,636.37
UCEP Nepal - YEP 2019	22	2,172,547.00	-
UCEP Nepal - EF/ RSP	23	-	7,635,577.20
UCEP Nepal - SWISS/ SSRP	24	8,458.38	5,210,466.31
UCEP Nepal - FCA/ ACT	25	170.65	11,279,455.72
UCEP Nepal - BRAC	26	3,593,675.00	
<b>Total</b>		<b>58,965,710.61</b>	<b>78,529,405.47</b>
<b>Unrestricted Fund</b>			
Sponsorship Program	13	4,915,700.86	4,696,943.30
Package Program	13	4,203,965.16	34,430,135.67
Partnership Program	13	120,000.00	1,330,000.00
Training & Service Income	13	11,650,889.17	5,400,056.66
Interest Income	13	97,100.55	-
Other Income	13	2,703,329.54	5,017,820.80
<b>Total</b>		<b>23,690,985.28</b>	<b>50,874,956.43</b>
<b>Grand Total</b>		<b>82,656,695.89</b>	<b>129,404,361.90</b>

<b>Other Funds</b>		<b>Schedule 3</b>	
<b>Particular</b>	<b>Schedule</b>	<b>Current Year</b>	<b>Previous Year</b>
Temple Fund	13	101,684.93	101,684.93
Award Fund	13	390,831.00	390,831.00
Friends of UCEP Fund	13	102,465.15	102,465.15
ACPE In-Service Award Prize	13	50,000.00	50,000.00
Relief Fund	13	663,813.93	663,813.93
<b>Total</b>		<b>1,308,795.01</b>	<b>1,308,795.01</b>

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Underprivileged Children's Educational Programs (UCEP) Nepal  
Nasodhumi, Bhaktapur

Schedule forming and integral parts of financial statements

**List of Freehold Assets**

As on Actual 31, 2076

Schedule 4

S.No.	Particular	WDV as on 01.04.2075	Addition This Year	Deletion	Dep. Rate	Depreciation	WDV as on 31.03.2076
A	Building	7,001,885.82	-	-	5%	350,094.29	6,651,791.53
	<b>Total</b>	<b>7,001,885.82</b>	<b>-</b>	<b>-</b>		<b>350,094.29</b>	<b>6,651,791.53</b>
B	School Furniture	91,945.38	-	-	25%	23,486.34	70,459.03
	School Equipment	282,541.05	-	-	25%	70,635.26	211,905.79
	Office Furniture & Fixture	555,119.23	-	-	25%	192,524.93	362,594.29
	Office Equipment	389,532.90	-	-	15%	96,590.43	292,942.46
	Hostel Furniture	310,528.13	125,183.00	-	25%	93,216.66	342,494.47
	Hostel Equipment	39,421.89	-	-	15%	5,913.28	33,508.61
	Computer & Printer	1,015,325.14	74,774.00	-	25%	270,071.16	820,027.98
	Machinery and Equipment	980,055.74	40,661.00	228,179.45	15%	115,949.44	676,587.84
	<b>Total</b>	<b>3,666,469.45</b>	<b>240,618.00</b>	<b>-</b>		<b>868,387.52</b>	<b>2,810,520.48</b>
C	Transportation Vehicles	599,363.18	-	-	20%	119,872.64	479,490.54
	<b>Total</b>	<b>599,363.18</b>	<b>-</b>	<b>-</b>		<b>119,872.64</b>	<b>479,490.54</b>
	<b>Grand Total</b>	<b>11,267,718.46</b>	<b>240,618.00</b>	<b>228,179.45</b>		<b>1,338,354.44</b>	<b>9,941,802.56</b>

**Fixed Assets Addition of this Year**

Schedule 4.1

S.No	Particular	Purchased Date	Assets Group	Amount	Rate	Depreciation	Asset Code	Location
1	Computer CPV Set	10/04/2075	Computer & Printer	28,024.00	25%	6,422.17		UCEP
2	Laptop Dell	20/04/2075	Computer & Printer	36,000.00	25%	8,250.00		UCEP
3	Hard Drive & Pendrive	02/08/2075	Computer & Printer	10,750.00	25%	1,567.71		UCEP
				<b>74,774.00</b>				
1	Office Rack	10/04/2075	Hostel Furniture & Fixture	11,500.00	25%	2,875.00		Hostel
2	File Dary	02/05/2075	Hostel Furniture & Fixture	16,500.00	25%	3,781.25		Hostel
3	Vertical, Dining Roil, Table	06/05/2075	Hostel Furniture & Fixture	30,742.00	25%	7,045.04		Hostel
		18/01/1976		45,200.00	25%	1,883.33		
				<b>183,942.00</b>				
4	Office Table, Bos Chair	28/08/2075	Hostel Furniture & Fixture	-	25%	-		Hostel
		16/03/1976		21,241.00	25%	-		
				<b>21,241.00</b>				
5	Water Purifier	05/06/2075	Machinery and Equipment	-	15%	-		UCEP/STIS each
6	Cut Off Machine	01/04/2075	Machinery and Equipment	21,120.00	15%	3,168.00		
		16/03/1976		19,541.00	15%	-		
				<b>40,661.00</b>				
	<b>TOTAL</b>			<b>240,618.00</b>		<b>34,992.50</b>		

**List of Loaned Assets**

Schedule 5  
Figures in NPR.

S.No	Particular	WDV as on 01.04.2074	Addition This Year	Deletion	Dep. Rate	Depreciation	WDV as on 31.03.2075
1	Computer & Printers	301,253.90	30,000.00	-	25%	76,563.48	254,690.43
2	Furniture and Fixtures	412,245.17	69,294.00	-	25%	105,684.63	375,854.55
3	Office Equipment	41,600.00	357,214.00	-	25%	11,287.42	387,526.58
4	Hostel Equipment	104,678.72	200,000.00	-	15%	18,201.81	286,476.91
5	Water Tank	1,902.25	-	-	15%	285.34	1,616.91
6	Water Pump	13,909.39	-	-	15%	2,086.41	11,822.98
7	Transportation Vehicle	905.97	-	-	20%	181.19	724.78
8	Boring	61,699.22	-	-	25%	15,424.80	46,274.41
9	Building and Land	6,925,685.74	3,813,627.00	-	5%	536,965.64	10,202,347.10
10	Books	282,553.30	140,623.00	-	15%	43,135.90	380,040.41
10	Equipment	1,921,565.92	-	-	25%	480,391.48	1,441,174.44
11	WIP - BSG School Building	3,813,627.00	-	3,813,627.00	0%	-	-
12	WIP	-	3,766,344.96	-	0%	-	3,766,344.96
	<b>Grand Total</b>	<b>13,891,626.58</b>	<b>8,377,102.96</b>	<b>3,813,627.00</b>		<b>1,290,208.08</b>	<b>17,154,894.46</b>




Underprivileged Children's Educational Programs (UCEP) Nepal  
Sanothimi, Bhaktapur

Schedule forming and integral parts of financial statements

**Addition Fixed Assets of This Year**

**Schedule 5.1**

S.No	Particular	Purchased Date	Assets Group	Amount	Rate	Depreciation	Asset Code	Location
1	Building		Building & Land		5%	-	BSG/2072/73-07	Sanothimi WTP
<b>TOTAL</b>				-		-		
1	Printer	23/01/2076	Computer & Printer	30,000.00	25%	1,250.00		Balsudhar, Pkr
2	Laptop		Computer & Printer		25%	-		Balsudhar
1	Carpeting	16/10/2075	Office Furniture & Fixture	25,184.00	25%	2,623.33		Sanothimi
2	Carpeting	09/03/2076	Office Furniture & Fixture	44,110.00	25%	-		Pokhara
1	Camera	28/10/2075	Office Equipments	5,700.00	25%	593.75		Pokhara
2	CC Camera & DVR	25/03/2075	Office Equipments	23,020.00	25%	-		Pokhara
3	Helogen Heater	13/08/2075	Office Equipments	1,600.00	25%	233.33		Pokhara
4	CC Tv Camera	23/03/2076	Office Equipments	155,600.00	25%	-		Pokhara
5	Dish Phone	12/08/2075	Office Equipments	3,800.00	25%	554.17		Nepalgunj
6	Grinder Screw Driver	12/08/2075	Office Equipments	3,916.00	25%	571.08		Nepalgunj
7	Kitchen Utensil	04/05/2075	Office Equipments	18,154.00	25%	3,782.08		Nepalgunj
8	Kitchen Utensil	24/01/2076	Office Equipments	2,000.00	25%	83.33		Nepalgunj
9	Kitchen Utensil	16/01/2076	Office Equipments	10,527.00	25%	438.63		Biratnagar
10	Kitchen Utensil	02/03/2076	Office Equipments	19,000.00	25%	-		Sanothimi
11	Kitchen Utensil	02/02/2076	Office Equipments	8,400.00	25%	175.00		Nepalgunj
12	Kitchen Utensil	29/01/2076	Office Equipments	23,520.00	25%	980.00		Nepalgunj
13	Kitchen Utensil	25/01/2076	Office Equipments	3,600.00	25%	150.00		Pokhara
14	Kitchen Utensil	25/01/2076	Office Equipments	1,650.00	25%	68.75		Pokhara
15	Kitchen Utensil	25/01/2076	Office Equipments	4,400.00	25%	183.33		Pokhara
16	Kitchen Utensil	24/01/2076	Office Equipments	2,750.00	25%	114.58		Pokhara
17	waterPump	05/05/2075	Office Equipments	8,490.00	25%	1,770.63		Sanothimi
		12/12/1975	Water Pump	14,500.00	25%	906.25		
		20/07/1975	Office Equipments	4,095.00	25%	682.50		
		16/03/1976	Office Equipments	42,483.00	25%	-		
1	Metalik Bed Double Dekar	10/02/2076	Hostel Equipment	200,000.00	15%	2,500.00		
1	Books	06/03/2076	Books	3,655.00	15%	-		BSG
2	Books	06/03/2076	Books	1,035.00	15%	-		BSG
3	Books	11/03/2076	Books	103,967.00	15%	-		BSG
4	Books	16/01/2076	Books	30,116.00	15%	752.90		BSG
5	Books	31/03/2076	Books	1,850.00	15%	-		BSG
	WTP			1,694,294.37		-		BSG
	WTP			2,072,050.59		-		OTC
<b>TOTAL</b>				<b>4,563,475.96</b>		<b>18,413.65</b>		

**Underprivileged Children's Educational Programs (UCEP) Nepal**  
Sanothimi, Bhaktapur

**Schedule forming and integral parts of financial statements**

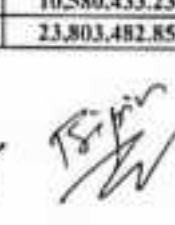
Account Receivables			Schedule 6 Figures in NPR.	
S.No.	Particulars	Schedule	Current Year	Previous Year
1	UCEP Nepal - Central	13	4,385,229.10	3,312,292.12
2	UCEP Nepal - Bal Sudhar Griha	14	487,212.01	47,651.52
3	UCEP Nepal - OTC	15	6,901,110.24	4,785,782.24
4	UCEP Nepal - iLead	16	1,503.32	11,034.60
5	UCEP Nepal - EF_RSP	20	1,699,576.13	1,699,576.13
6	UCEP Nepal - SWISS_SSRP	21	508,239.99	30,635.00
7	UCEP Nepal - STEP	17	-	204,200.00
8	UCEP Nepal - Unicef	22	64,055.00	453,623.00
9	UCEP Nepal - YWEP Plan	23	-	97,890.00
10	UCEP Nepal - ILO	24	-	80,000.00
11	UCEP Nepal - FCA_ACT	25	1,443,148.38	1,443,148.38
	<b>Total</b>		<b>15,490,074.17</b>	<b>12,165,832.99</b>

Bank Balance :			Schedule 7	
S.No.	Particulars	Schedule	Current Year	Previous Year
	<b>UCEP Nepal - Central</b>			
1	United Finance	14	1,500,000.00	1,246,161.18
2	R.B.Bank # 205	14	1,095,580.08	614,718.01
3	RB Bank # 104	14	342,778.41	342,778.41
4	RB Bank# 16	14	1,417,227.32	775,963.15
5	N.I.B.L. # 250832	14	190,395.95	2,248,346.96
6	Capital Saving & Credit Co-Operative	14	124,156.02	124,156.02
7	NIBL Euro # 264341	14	25,667.41	25,667.41
9	Nabil Bank Grt. Fund	14	6,336,737.72	7,487,185.90
10	United Finance - Prize Fund	14	-	-
11	Nabil Bank (Friends OfUCEP)	14	84,540.15	84,540.15
12	United Finance	14	18,891.78	132,143.47
13	N.I.B.L. # 1662	14	137,551.96	136,388.96
14	NCC Bank # 6001	14	5,000.00	5,000.00
	<b>Total</b>		<b>11,278,526.80</b>	<b>13,223,049.62</b>
	<b>Other Program :</b>			
1	Nabil Bank - FCA STEP	17	1,444,955.57	1,004,869.84
2	Nabil Bank - iLEAD Project	16	840.17	34,073.56
3	RB Bank # 145 - BSG	14	985,576.66	301,729.56
4	RB Bank - Kanki -BSG	14	2,016.86	2,016.86
5	Nepal Bank Ltd. - BSG	14	1,556,980.86	95,016.00
6	Nepal Bank Ltd. - BSG	14	100,000.00	100,000.00
7	Nabil Bank - OTC	15	589,227.85	1,050,391.83
8	NIC Asia-YEP	19	1,011,588.44	1,145,583.44
9	NIC Asia-ILO	24	-	2,940,073.00
10	BOK-Plan	23	59,335.15	750,311.56
11	NCC-Unicef	22	359,793.33	1,051,931.50
12	Shiddartha Bank- EF_RSP	20	171,646.26	245,481.63
13	Shiddartha Bank -SWISS_SSRP	21	8,458.38	1,715,698.99
14	Prime Bank - FCA_ACT	25	143,426.11	143,255.46
15	Shiddartha Bank- BRAC	26	1,805,543.31	
	<b>Total</b>		<b>8,239,388.95</b>	<b>10,580,433.23</b>
	<b>Grand Total</b>		<b>19,517,915.75</b>	<b>23,803,482.85</b>










**Underprivileged Children's Educational Programs (UCEP) Nepal**  
Sanothimi, Bhaktapur

Schedule forming and integral parts of financial statements

Schedule 6

Security Deposit			Schedule 8	
S.No.	Particulars	Schedule	Current Year	Previous Year
1	Nepal Telecom Ltd.	14	20,000.00	20,000.00
2	Bhajaratna Engineering Pvt. Ltd.	14	35,000.00	35,000.00
3	CTEVI	14	76,000.00	76,000.00
4	Gas Cylinder	14	39,600.00	39,600.00
5	Telephone Deposit		2,000.00	2,000.00
<b>Total</b>			<b>172,600.00</b>	<b>172,600.00</b>

Gratuity Fund			Schedule 9	
S.No.	Particulars	Schedule	Current Year	Previous Year
1	Gratuity Fund Payable	14	6,434,514.83	7,233,087.55
2	Provident Fund Payable	14	832,789.14	118,640.66
<b>Total</b>			<b>7,267,303.97</b>	<b>7,351,728.21</b>

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**Underprivileged Children's Educational Programs (UCEP) Nepal**  
Sanothimi, Bhaktapur

**Schedule forming and integral parts of financial statements**

Accounts Payable			Schedule 10	
			Figures in NPR.	
S.No	Particular	Schedule	Current Year	Previous Year
1	A One Traders	13.3	80,061.70	80,061.70
2	AD Promotion Services	13.3	1.54	-
3	AP Printers	13.3	13,062.20	-
4	ARC Media Service Pvt. Ltd	13.3	-	3,006.00
5	Atej Traders	13.3	-	12,910.00
6	Audit Fee Payable	13.3	167,250.00	150,000.00
7	B & B Cosmetic	13.3	200,000.00	-
8	Bal Kumari service link	13.3	2,955.00	2,955.00
9	Bhaktapur uniform suppliers	13.3	144,524.00	21,145.00
10	Chintan Chautari Hotel	13.3	32,660.00	32,660.00
11	Data Care Center	13.3	-	138,142.00
12	Dhulikhel Mountain Resort P.Ltd	13.3	0.90	0.90
13	Digi Refrigeration	13.3	78,281.00	-
14	Doko Recycle Pvt.Ltd	13.3	12,081.00	-
15	Durga Prasad Subedi	13.3	1,125,807.00	-
16	Gautam and Enterparises	13.3	-	17,332.00
17	Giri Hardware	13.3	32,470.53	-
18	Guindel Bhojanalaye	13.3	86,225.00	86,225.00
19	Hamro Kapada Pasal	13.3	7,800.00	-
20	Hanso Phone	13.3	3,000.00	3,000.00
21	Hardware & Machinery	13.3	13,814.25	13,814.25
22	Itapako Enterprises	13.3	11,260.00	-
23	J & K Khadhyan	13.3	147,960.00	-
24	Jay Sankar Ita Udhyog	13.3	-	90,315.00
25	KAAA	13.3	57,500.00	57,500.00
26	Keshab Poudel	13.3	17870	-
27	Lekali Khaja Ghar	13.3	274,740.00	274,740.00
28	Lovely Electrical Uddhyog	13.3	84,108.90	148,545.00
29	Madikarmi Paints and Hardware Sup	13.3	-	87,976.62
30	N.D & Associates	13.3	79,560.00	-
31	Nanda Sing Hona Centre	13.3	68,365.00	-
32	National Tools Center	13.3	179.00	179.00
33	Nepal Auto Electric Trade Link	13.3	6,643.00	6,643.00
34	Nepal Career Training Foundation	13.3	-	134,150.00
35	Nepal Elver Trading Pvt. Ltd	13.3	-	16,735.00
36	OM Printing Press	13.3	11,175.00	11,175.00
37	Om Shiva Sai Oil Pvt. Ltd	13.3	-	81,495.00
38	OTC	13.3	3,676,235.00	3,418,235.00
39	Pasuka Suppliers	13.3	-	28,250.78
40	Plan Expenses Payables	13.3	124,196.00	-
41	Punam Stationary	13.3	5,700.00	-
42	Putha VDC	13.3	260.58	-
43	Radio Audio Pvt. Ltd	13.3	58,759.00	39,025.00

  
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44	Raya Tours & Travel	13.3	12,350.00	12,350.00
45	RD Auto Parts	13.3	-	20,439.00
46	S.B.S Book & Stationery	13.3	50,673.00	-
47	S.K.S Store	13.3	-	21,707.00
48	Salary & Allowance payable	13.3	705,700.09	275,246.16
49	Samrat Traders	13.3	8,000.00	48,800.00
50	Shindhuli Fast Food	13.3	583,315.00	583,315.00
51	Shree Shine Wooden Furniture	13.3	44,600.00	-
52	Siddiquee Sewing Machine	13.3	6,120.00	14,968.00
53	Sipradi Trading Pvt.Ltd	13.3	9,430.00	-
54	Staff Payables	13.3	436,543.70	154,496.51
55	Techno Test Fast Food	13.3	-	461,109.00
56	Thawang VDC	13.3	1,000.17	-
57	TITI	13.3	9,000.00	9,000.00
58	Tonner house & repairing centre	13.3	31,100.00	36,050.00
59	Unique Social & Technical Service P	13.3	345,600.00	345,600.00
60	Valley Soap & chemical	13.3	17,211.00	-
61	VAT Account	13.3	318,203.06	-
62	TDS Payables	13.4	536,528.78	363,716.84
63	Employment Fund	13.4	1,218,876.13	1,218,876.13
64	Swiss Contact (SSRP)	13.4	605,061.99	-
65	UCEP-LRS	13.4	70,000.00	70,000.00
66	UCEP Nepal - Bal Sudhar Griha	14	2,153,015.91	2,098,229.78
67	UCEP Nepal - OTC	15	2,525,163.21	895,650.21
68	UCEP Nepal - iLEAD	16	160,041.39	205,605.15
69	UCEP Nepal - FCA_STEP	17	1,444,956.80	256,196.35
70	UCEP Nepal - FCA_ACT	25	3,755,694.14	3,755,694.14
71	UCEP Nepal - YEP 2018	18	1,053,672.23	(2,397,570.98)
72	UCEP Nepal - YEP 2019	19	1,818,613.67	-
73	UCEP Nepal - EF_RSP	20	1,012.53	74,847.90
74	UCEP Nepal - SWISS_SSRP	21	290,646.00	1,095,654.00
75	UCEP Nepal - UNICEF	22	295,729.33	788,494.50
76	UCEP Nepal - YWEP Plan	23	292,674.36	83,070.84
77	UCEP Nepal - BRAC	26	8,458.38	-
<b>Total</b>			<b>25,433,496.47</b>	<b>15,447,761.78</b>

#### Bank Overdraft

#### Schedule 11

S.No	Particular		Current Year	Previous Year
1	Bank Overdraft	13	1,496,012.14	1,171,362.56
<b>Total</b>			<b>1,496,012.14</b>	<b>1,171,362.56</b>

#### Student Deposit

#### Schedule 12

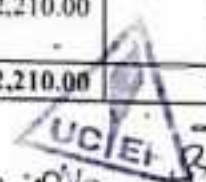
S.No	Particular		Current Year	Previous Year
1	Student Deposit	13	62,210.00	62,210.00
2	Canteen Deposit	13	-	50,000.00
<b>Total</b>			<b>62,210.00</b>	<b>112,210.00</b>

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**Underprivileged Children's Educational Programs (UCEP) Nepal**  
**Sanothimi, Bhaktapur**  
**Fund Accountability Statement- UCEP Central**  
**For the Year Ended Ashad 32, 2075**

**Schedule -13**  
**Figures in NPR.**

Budget Head	Current Year	Previous Year
Cash & Bank	13,223,049.62	6,036,365.32
Receivables	3,312,292.12	7,215,783.77
Security Deposit	131,000.00	131,000.00
Sundry Creditors	(6,948,726.92)	(14,318,854.36)
Bank Overdraft	(1,171,362.56)	(67,801.78)
Payable	(1,702,592.97)	(797,539.92)
P.F. Fund	(118,640.66)	(205,472.58)
Student Deposit	(62,210.00)	(62,210.00)
Temple Fund	(101,684.93)	(101,684.93)
Gratuity Fund	(7,233,087.55)	(1,282,107.44)
Award Fund	(390,831.00)	(390,831.00)
Friends of UCEP Fund	(102,465.15)	(102,465.15)
ACPE In-Service Award Prize	(50,000.00)	(50,000.00)
Relief Fund	(663,813.93)	(663,813.93)
<b>Opening Fund Balance</b>	<b>(1,879,073.93)</b>	<b>(4,659,632.00)</b>
<b>Prior period</b>	<b>389,826.00</b>	
Sponsorship Program	4,915,700.86	4,696,943.30
Package Program	4,203,965.16	34,430,135.67
Partnership Program	120,000.00	1,330,000.00
Training & Service Income	11,650,889.17	5,400,056.66
Interest Income	97,100.55	-
Other Income	2,703,329.54	5,017,820.80
<b>Fund received during the year</b>	<b>23,690,985.28</b>	<b>50,874,956.43</b>
<b>Total Receipt</b>	<b>22,201,737.35</b>	<b>46,215,324.43</b>
<b>Expenditure</b>		
Accidental Insurance	102,903.03	289,510.96
Accounting Software	-	13,447.00
Advertisement	320,064.20	152,379.40
Affiliation & Renewals	39,500.00	171,008.00
AGM Expenses	-	29,400.00
Audit Fee	150,000.00	150,000.00
Bank Charge	148,939.14	134,308.17
Capacity Building of Staff	30,000.00	58,823.00
CFS Expenses	73,800.00	80,918.00
Communication	130,942.00	104,465.00
Contribution to Local Partner	-	317,449.70







Training Material Cost		2,088,949.53	1,156,358.44
FCA Re-construction Project Exp		80,000.00	1,588,994.33
ILO Bridge Project		40,222.00	
Festival Celebration		232,151.00	469,614.50
Fooding		4,014,657.00	2,512,807.16
Gratuity Expenses		733.27	7,188,452.56
Hostel Supplies		79,765.00	-
Internal Audit		120,000.00	
KAA Pocket Money		286,000.00	-
Medicine		640.00	70,988.00
Meeting Exp		90,770.00	165,727.00
Misc. & Contingencies		1,371,107.00	254,035.00
News paper & Book		25,700.00	123,605.50
Office Expenses		196,916.00	433,223.00
Printing & Stationary/ Publication		227,907.95	134,576.00
Monitoring & Evaluation		-	93,751.00
Management Cost		115,500.00	
Meeting Expenses		6,577.40	
Publication (Newsletter)		133,136.00	74,080.00
Repair & Maintenance		684,032.24	1,519,932.87
SABAL Program Expenses		17,000.00	9,239,843.58
Safety Materials for Training		97,282.00	188,018.50
Salary & Benefit		12,541,487.35	11,808,440.08
Sanitation & Personal Hygiene		62,301.00	106,862.00
Service Charge		120,000.00	111,000.00
Skill Test		203,744.03	806,730.00
Printing, Stationary & Publication		206,437.00	660,021.50
FCA STEP Training Expenses		543,542.24	1,824,844.97
Street Children Program Expenses		1,637,559.16	2,160,606.47
TEA/Coffee/Snacks for Guest		51,693.00	3,750.00
Hospitality Expenses		46,697.00	92,096.00
Token Of Love		71,950.00	18,375.00
Training Venue Rent		-	-
Fuel & Transportation		617,741.00	1,525,327.79
Uniform & Dress		48,300.00	154,000.00
Uniform & Dress for trainees		-	-
Vehicle Renew Cost		5,540.00	-
Office Utilities		622,515.00	853,233.55
Workshop and Interaction Program		372,048.00	82,987.00
Security Service		105,933.00	-
Non Expendable Items		12,438.55	1,170,407.94
<b>Total (B)</b>		<b>28,175,121.09</b>	<b>48,094,398.97</b>
<b>Balance (A-B)</b>		<b>(5,973,383.74)</b>	<b>(1,879,074.54)</b>
<b>Balance represented by:</b>			
Cash & Bank	7	11,278,526.80	13,223,049.62
Receivables	13.1	4,385,229.10	3,312,292.12
Security Deposit	13.2	131,000.00	131,000.00
Sundry Creditors	13.3	(9,203,351.62)	(6,948,726.92)
Bank Overdraft	11	(1,496,012.14)	(1,171,362.56)

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Nepal

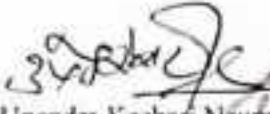
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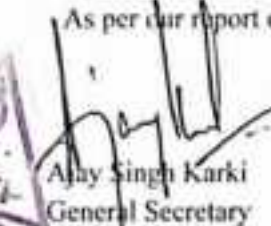


Payable	13.4	(2,430,466.90)	(1,702,592.97)
P.F. Fund	9	(832,789.14)	(118,640.66)
Student Deposit	12	(62,210.00)	(62,210.00)
Temple Fund		(101,684.93)	(101,684.93)
Gratuity & Leave Fund	9	(6,434,514.83)	(7,233,087.55)
Award Fund		(390,831.00)	(390,831.00)
Friends of UCEP Fund		(102,465.15)	(102,465.15)
ACPE In-Service Award Prize		(50,000.00)	(50,000.00)
Relief Fund		(663,813.93)	(663,813.93)
		<b>(5,973,383.74)</b>	<b>(1,879,073.93)</b>

Significant accounting policies and explanatory notes

As per our report on even date our report on even date

  
Upendra Keshari Neupane  
Chairman

  
Ajay Singh Karki  
General Secretary

  
CA. Anil Joshi  
Partner

Kuber & Co.,  
Chartered Accountants

  
Krishneswori Hada  
Treasurer

  
Anuj Srivastav  
Finance Controller

  
Bipin Acharya  
Executive Director

Date: 11 Oct 2019  
Place: Kathmandu

Underprivileged Children's Educational Programs (UCEP) Nepal  
Sanothimi, Bhaktapur  
Schedule forming and integral parts of financial statements

Schedule 13.1  
Figures in NPR.

Account Receivables

S.No	Particular	Current Year	Previous Year
1	Advance Tax	44,597.99	-
2	Agni Incorporated Pvt.Ltd	50,000.00	50,000.00
3	Bank Garnetee -NIBL	112,500.00	112,500.00
4	Bid Bond	12,100.00	207,000.00
5	Bhumay VDC	107,496.42	-
6	Ilead ( Aid-et-Action)	56,763.86	106,763.86
7	Janak Educational Material Center	896,943.83	896,943.83
8	Bal Sudhar Griha	27,129.06	111,193.07
9	Bhaktapur Suva Hardware	106,272.86	106,272.86
10	Alucio Technologies	30,000.00	30,000.00
11	Siddhrtha Driving School	188,000.00	188,000.00
12	Swastik Marketing	317.00	317.00
13	UNICEF	37,943.50	37,943.50
14	SSRP	-	653,000.00
15	YEP	1,584,558.23	583,620.00
16	Staff Receivables	109,270.00	228,738.00
17	Gharelu tatha sana	73,008.85	-
18	Kaligandaki	2.30	-
19	Nepal Dalit Welfari Kalikot	393,014.00	-
20	Shihani VDC	237,681.42	-
21	Fund released to STTS	187,879.78	-
22	YWEP	129,750.00	-
<b>Total</b>		<b>4,385,229.10</b>	<b>3,312,292.12</b>

Schedule 13.2

Security Deposit

S.No	Particular	Current Year	Previous Year
1	Nepal Telecom Limited	20,000.00	20,000.00
2	Bhajuratra Engineering Pvt. Ltd.	35,000.00	35,000.00
3	CTEVT	76,000.00	76,000.00
<b>Total</b>		<b>131,000.00</b>	<b>131,000.00</b>

Schedule 13.3

Sundry Creditors

S.No	Particular	Current Year	Previous Year
1	TITI	9,000.00	9,000.00
2	OTC	3,676,235.00	3,418,235.00
3	A One Traders	80,061.70	80,061.70
4	AD Promotion Service	1.54	-
5	AP Printers	13,062.20	-
6	ARC Media Service Pvt. Ltd	-	3,006.00
7	Atej Traders	-	12,910.00
8	Audit Fee Payable	167,250.00	150,000.00
9	N.D & Associates	79,560.00	-
10	B & B Cosmetic	200,000.00	-



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11	Bal Kumari service link	2,955.00	2,955.00
12	Bhaktapur uniform suppliers	144,524.00	21,145.00
13	Chintan Chautari Hotel	32,660.00	32,660.00
14	Data Care Center	-	138,142.00
15	Digi Refrigeration	78,281.00	-
16	Doko Recycle Pvt.Ltd	12,081.00	-
17	Durga Prasad Subedi	1,125,807.00	-
18	Gautam and Enterprises	-	17,332.00
19	Giri Hardware	32,470.53	-
20	Dhulikhel Mountain Resort P.Ltd	0.90	0.90
21	Guimdel Bhojanalaye	86,225.00	86,225.00
22	Hanso Phone	3,000.00	3,000.00
23	Hardware & Machinery	13,814.25	13,814.25
24	Hamro Kapada Pasal	7,800.00	-
25	Jay Sankar Ita Udhyog	-	90,315.00
26	KAAA	57,500.00	57,500.00
27	Lekali Khaja Ghar	274,740.00	274,740.00
28	National Tools Center	179.00	179.00
29	Samrat Traders	8,000.00	48,800.00
30	Nepal Auto Electric Trade Link	6,643.00	6,643.00
31	Nepal Career Training Foundation	-	134,150.00
32	Lovely Electrical Uddhyog	84,108.90	148,545.00
33	Shindhuli Fast Food	583,315.00	583,315.00
34	Unique Social & Technical Service Pvt.Ltd.	345,600.00	345,600.00
35	Salary & Allowance payable	705,700.09	275,246.16
36	Techno Test Fast Food	-	461,109.00
37	Madikarmi Paints and Hardware Suppliers	-	87,976.62
38	Om Shiva Sai Oil Pvt. Ltd	-	81,495.00
39	Pasuka Suppliers	-	28,250.78
40	Keshab Poudel	17,870.00	-
41	Raya Tours & Travel	12,350.00	12,350.00
42	Tonner house & repairing centre	31,100.00	36,050.00
43	OM Printing Press	11,175.00	11,175.00
44	Radio Audio Pvt. Ltd	58,759.00	39,025.00
45	Sipradi Trading Pvt.Ltd	9,430.00	9,430.00
46	Nepal Elver Trading Pvt. Ltd	-	16,735.00
47	RD Auto Parts	-	20,439.00
48	S.K.S Store	-	21,707.00
49	Siddiquee Sewing Machine	6,120.00	14,968.00
50	Staff Payables	436,543.70	154,496.51
51	Putha VDC	260.58	-
52	Thawang VDC	1,000.17	-
53	VAT Account	318,203.06	-
54	Itapako Enterprises	11,260.00	-
55	J & K Khadhyan	147,960.00	-
56	Nanda Sing Hona Centre	68,365.00	-
57	Plan Expenses Payables	124,196.00	-
58	Punam Stationary	5,700.00	-
59	S.B.S Book & Stationery	50,673.00	-
60	Shree Shine Wooden Furniture	44,600.00	-
61	Valley Soap & chemical	17,211.00	-
<b>Total</b>		<b>9,203,351.62</b>	<b>6,948,726.92</b>



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**Accounts Payable**

Accounts Payable		Schedule 13.4 Figures in NPR	
Sl.No	Particular	Current Year	Previous Year
1	TDS Payables	536,528.78	363,716.84
2	Employment Fund	1,218,876.13	1,218,876.13
3	Canteen Deposit	-	50,000.00
4	UCEP-LRS	70,000.00	70,000.00
5	Swiss Contact (SSRP)	605,061.99	-
<b>Total</b>		<b>2,430,466.90</b>	<b>1,702,592.97</b>

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**UCEP Nepal-Bal Sudhar Griha**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Schedule -14  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
Opening Fund Balance		
Bank Balance	498,762.42	380,880.01
Security deposits	41,600.00	41,600.00
Account Payable	(2,098,229.78)	(1,350,684.27)
Receivables	47,651.52	-
	<b>(1,510,215.84)</b>	<b>(928,204.26)</b>
<b>Fund Received During the Year</b>		
Installment: CJCC	2,659,800.00	2,434,400.00
Grant: DEO, Bhaktapur & Morang	3,204,968.20	4,068,528.78
DLPI	1,700,000.00	1,182,690.00
SIDHA MAONEY (DOPM)	8,816,135.00	3,976,422.00
Grant: MOWC&SW	9,001,000.00	7,021,700.00
Other Income	1,204,133.00	362,989.09
<b>Total (A)</b>	<b>25,075,820.36</b>	<b>18,118,525.61</b>
<b>Expenditure during the year</b>		
Audit fees	25,000.00	20,000.00
Bed Bedding	69,550.00	19,500.00
Food for res. Staff	64,630.00	5,457,765.00
Food for Children	8,665,662.00	561,631.00
Clothing	177,420.00	348,100.00
Hygiene & Sanitation	549,327.00	353,792.00
Electricity & Water	614,721.00	539,502.70
Repair & Maintenance	-	95,000.00
Fuel & Transportation	904,978.00	229,165.00
Health and Medical Support	490,885.00	368,043.00
Formal Educational Expenses	216,510.00	194,690.00
Festival Celebration	223,679.00	135,872.00
Play Material	78,682.00	-
Salary	7,273,318.54	5,435,519.01
Monitoring	263,014.00	27,575.00
Stationary for office	439,676.00	312,802.00
Telephone	226,923.00	173,376.80
Capital Repair & Maintenance	980,923.00	1,501,766.32
Office and Hostel Cost	242,384.00	259,585.00
Misc. expenses	15,032.00	8,020.00
Org. Development Cost	41,710.00	4,250.00
Non Expendable Assets Purchased	2,491,425.37	3,582,786.59
<b>Total (B)</b>	<b>24,055,449.91</b>	<b>19,628,741.92</b>

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Balance (A-B)	1,020,370.45	(1,510,215.81)
<b>Balance Represented by:</b>		
Bank Balance	2,644,574.35	498,762.42
Receivables	487,212.01	47,651.52
Security deposits	41,600.00	41,600.00
Account Payable	(2,153,015.91)	(2,098,229.78)
	<b>1,020,370.45</b>	<b>(1,510,215.84)</b>

Significant accounting policies and explanatory notes 27

As per our report on even date



  
 Upendra Keshari Nepal, the  
 Chairman  
 Ajay Singh Karki  
 General Secretary


  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants

  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

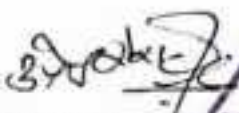
  
 Bipin Acharya  
 Executive Director

**UCEP Nepal - OTC**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Schedule -15  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank	1,050,391.83	4,927,029.50
Receivable	4,785,782.24	3,589,961.19
Payable	(895,650.21)	(895,006.99)
	<b>4,940,523.86</b>	<b>7,621,983.70</b>
<b>Fund received during the period</b>		
Income From Fee	8,036,500.00	8,226,784.00
<b>Total (A)</b>	<b>12,977,023.86</b>	<b>15,848,767.70</b>
<b>Expenditure</b>		
Administrative Expenses	360,000.00	360,000.00
Annual Service Contract	79,100.00	67,800.00
Misc. Expenses	30,025.00	5,400.00
Machine Fuels/Training Materials	1,768,124.47	1,937,440.54
Bike Fuels/Transportation	59,538.75	20,995.00
Manpower/Salary	1,503,635.08	1,512,448.90
JCB Hiring Charge	10,000.00	169,500.00
Management Cost Sharing	-	4,000,000.00
Monitoring Visit	14,950.00	-
Office Expenses	52,933.00	111,506.00
Promotional/Advt.	511,268.00	451,073.00
Repair & Maintenance (Other)	656,062.82	-
Repair & Maintenance (Machine)	823,865.27	1,981,605.40
Printing Materials	70,296.00	222,185.00
Mobile Expenses/Communication	-	46,290.00
Non Expendable Assets Purchased	2,072,050.59	22,000.00
<b>Total (B)</b>	<b>8,011,848.98</b>	<b>10,908,243.84</b>
<b>Balance (A-B)</b>	<b>4,965,174.88</b>	<b>4,940,523.86</b>
<b>Balance represented by:</b>		
Bank	589,227.85	1,050,391.83
Receivable	6,901,110.24	4,785,782.24
Payable	(2,525,163.21)	(895,650.21)
	<b>4,965,174.88</b>	<b>4,940,523.86</b>

*Significant accounting policies and explanatory notes*

  
 Upendra Keshari  
 Chairman  


  
 Ajay Singh Karki  
 General Secretary


As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director  
 CA Anil Joshi

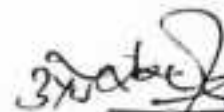
**UCEP Nepal - iLEAD Project**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Schedule -16  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		-
Bank Balance	34,073.56	1,828.98
Receivable	11,034.60	-
Payable	(205,605.15)	(348,485.89)
	<b>(160,496.99)</b>	<b>(346,656.91)</b>
<b>Fund received during the period</b>		
Installment from AEAIN	421,796.54	2,457,255.00
<b>Total (A)</b>	<b>261,299.55</b>	<b>2,110,598.09</b>
<b>Expenditure</b>		
Audit Fees	50,000.00	50,000.00
Communities Mobilization Drive (CMD)	-	22,000.00
DPAC Meeting	13,749.16	-
Bank Charge	190.00	5,700.00
Income Survey	10,117.00	-
Intraction with Employer	21,138.29	51,676.24
Interview and Trainee's identification	-	8,500.00
Life Skill	10,053.00	(924.00)
Electricity and Water Supply	5,900.00	26,584.46
Office Stationery	6,310.00	-
Telephone, Email, Internet, Postage	1,800.00	22,819.43
Oriantaion	-	23,647.00
Communication for Job Placement & Coordination	2,000.00	14,526.00
Transportation for Staffs	4,170.00	-
Vocational Training Material	-	315,782.45
Tools	-	104,828.74
Salaries	293,570.00	1,599,590.00
Emergency/ Humanitarian services	-	26,364.76
<b>Total (B)</b>	<b>418,997.45</b>	<b>2,271,095.08</b>
<b>Balance (A-B)</b>	<b>(157,697.90)</b>	<b>(160,496.99)</b>
<b>Balance represented by:</b>		
Bank Balance	840.17	34,073.56
Receivable	1,503.32	11,034.60
Payable	(160,041.39)	(205,605.15)
	<b>(157,697.90)</b>	<b>(160,496.99)</b>

*Significant accounting policies and explanatory notes*

As per our report on even date

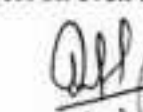


Upendra Keshari  
Chairman



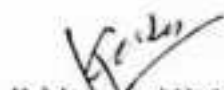


Ajay Singh Karki  
General Secretary



CA. Anil Joshi  
Partner  
Kuber & Co.,  
Chartered Accountants

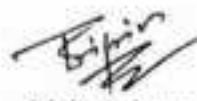




Krishneswori Hada  
Treasurer



Anuj Srivastav  
Finance Controller



Bipin Acharya  
Executive Director

**UCEP Nepal - ICA STEP**  
**Fund Accountability Statement**  
**For the period 1st Shrawan 2075 to 31st Ashadh 2076**

Schedule -17  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance	1,004,869.84	15,575.47
Receivable	204,200.00	-
Account Payable	(256,196.35)	(350,682.58)
	<b>952,873.49</b>	<b>(335,107.11)</b>
<b>Prior Period</b>		
	77,036.00	
<b>Fund received during the year</b>		
Grant received from ICA	11,539,703.09	10,552,952.00
<b>Total A</b>	<b>12,569,612.58</b>	<b>10,217,844.89</b>
<b>Expenditure</b>		
Advocacy workshop with local gov & other stakeholders	523,000.00	100,000.00
Formation & meeting of district project advisory committee	113,578.00	-
Meeting with Employers & Private Sectors	130,982.00	48,833.00
Training on Business & Enterprise development plan	153,800.00	-
Human Resource	1,646,201.50	1,122,270.30
Trainees Selection	26,880.00	15,000.00
Counseling and career guidance manual contextualization	386,584.00	-
Vocational Training Fee	7,353,573.16	6,862,328.16
Skill Enhancement Training for STEP graduates	600,000.00	-
On the job training & placement	140,850.00	-
Tool kit support training graduates (6 person per training)	211,050.00	269,279.00
Monitoring & Followup	323,274.00	112,876.00
Skill Test	805,663.00	282,510.00
Audit Fee	45,000.00	-
Bank Charges	17,518.05	6,450.00
Communication	22,000.00	-
Office Rent District	44,445.10	-
Utilities at Ho Telephone, Water & Electricity	25,215.00	-
Consultation meetings	-	45,890.00
TEVT Awareness to Local Community	-	32,000.00
Social Audit	-	141,535.00
Contribution to Local Partners	-	159,000.00
Assets Purchased	-	66,999.96
<b>Total B</b>	<b>12,569,613.81</b>	<b>9,264,971.42</b>
<b>Balance (A-B)</b>	<b>(1.23)</b>	<b>952,873.47</b>
<b>Balance represented by:</b>		
Bank Balance	1,444,955.57	1,004,869.84
Receivable	-	204,200.00
Account Payable	(1,444,956.80)	(256,196.35)
	<b>(1.23)</b>	<b>952,873.49</b>

#REF!

  
 Upendra Keshari  
 Chairman

  
 Anuj Singh  
 General Secretary

As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishnewori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

**UCEP Nepal - Youth Employment Project 2018**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**


Schedule-18  
 Figures in NPR.

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance	1,145,583.44	-
Payable	(2,397,570.98)	-
	<b>(1,251,987.54)</b>	-
Prior period	164.67	
<b>Fund received during the year</b>		
Fund Received from YEP	362,875.00	3,929,636.37
<b>Total (A)</b>	<b>(888,947.87)</b>	<b>3,929,636.37</b>
<b>Expenditure</b>		
Bank Charge	30.00	330.00
Health & Hygiene	-	3,700.00
Overhead Cost (BE Inaruwa)	1,889.00	67,049.50
Overhead Cost (BE Jhumka)	3,577.75	68,542.00
Overhead Cost (P Duhabi)	1,964.00	66,981.00
Overhead Cost (P Inaruwa)	2,440.50	64,641.75
Skill Testing Cost (P Duhabi)	-	59,580.00
Skill Testing Cost (P Inaruwa)	-	68,630.00
Skill Testing Cost (BE Inaruwa)	-	66,160.00
Skill Testing Cost (BE Jhumka)	-	62,315.00
Training Cost (BE Inaruwa)	6,081.00	268,748.00
Training Cost (BE Jhumka)	15,041.00	272,513.00
Training Cost (P Duhabi)	6,081.00	268,774.00
Training Cost (P Inaruwa)	6,082.00	261,322.00
<b>Total (B)</b>	<b>43,186.25</b>	<b>5,181,623.91</b>
<b>Balance (A-B)</b>	<b>(932,134.12)</b>	<b>(1,251,987.54)</b>
<b>Balance represented by:</b>		
Bank Balance	121,538.11	1,145,583.44
Receivables	-	-
Payable	(1,053,672.23)	(2,397,570.98)
	<b>(932,134.12)</b>	<b>(1,251,987.54)</b>

Significant accounting policies and explanatory notes

As per our report on even date

  
 Upendra Keshari Nepal  
 Chairman  
 Nepal

  
 Anuj Singh Karki  
 General Secretary

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants

  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

**UCEP Nepal-Youth Employment Project 2019**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

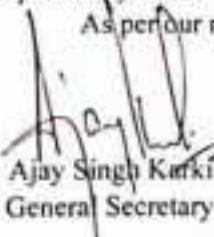
Schedule-19  
**Figures in NPR.**

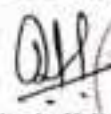

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance		-
Receivable	-	-
Payable	-	-
	-	-
<b>Fund received during the year</b>		
Fund Received from YEP	2,172,547.00	-
<b>Total (A)</b>	<b>2,172,547.00</b>	<b>-</b>
<b>Expenditure</b>		
Overhead Cost Building Electrician	390,334.00	-
Overhead Cost Building Painter	82,370.00	-
Overhead Cost Junior Plumber	78,996.00	-
Skill Testing Cost Building Electrician	229,685.00	-
Skill Testing Cost Building Painter	55,715.00	-
Skill Testing Cost Junior Plumber	57,100.00	-
Training Cost Building Electrician	1,561,336.00	-
Training Cost Building Painter	329,483.67	-
Training Cost Junior Plumber	315,986.00	-
<b>Total (B)</b>	<b>3,101,005.67</b>	<b>-</b>
<b>Balance (A-B)</b>	<b>(928,458.67)</b>	<b>-</b>
<b>Balance represented by:</b>		
Bank Balance	890,155.00	
Payable	(1,818,613.67)	-
	<b>(928,458.67)</b>	<b>-</b>

*Significant accounting policies and explanatory notes*

As per our report on even date      report on even date

  
 Upendra Keshari Nepal  
 Chairman  


  
 Ajay Singh Karki  
 General Secretary

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants  


  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller


  
 Bipin Acharya  
 Executive Director

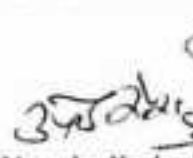
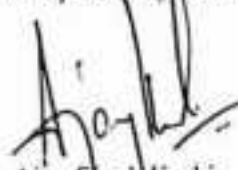
**UCEP Nepal - Reconstruction Skills Project**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Schedule-20  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance	245,481.63	4,233,457.97
Receivable	1,699,576.13	-
Payable	(74,847.90)	(5,869,636.31)
	<b>1,870,209.86</b>	<b>(1,636,178.34)</b>
<b>Fund received during the year</b>		
Fund Received from EF	-	7,614,943.50
Bank Interest	-	20,633.70
<b>Total (A)</b>	<b>1,870,209.86</b>	<b>5,999,398.86</b>
<b>Expenditure</b>		
Salary	-	1,392,000.00
Training Materials	-	395,511.00
Tool and minor equipment ( For Training)	-	282,645.00
Facilities Cost	-	259,330.00
Monitoring	-	4,000.00
Tool and equipment for Participant	-	9,400.00
Stipend	-	1,500,000.00
Skill Test	-	286,273.00
Bank Charge	-	30.00
<b>Total (B)</b>	<b>-</b>	<b>4,129,189.00</b>
<b>Balance (A-B)</b>	<b>1,870,209.86</b>	<b>1,870,209.86</b>
<b>Balance represented by:</b>		
Bank Balance	171,646.26	245,481.63
Receivable	1,699,576.13	1,699,576.13
Payable	(1,012.53)	(74,847.90)
	<b>1,870,209.86</b>	<b>1,870,209.86</b>

*Significant accounting policies and explanatory notes*



Upendra Keshari Neupane  
 Chairman

Ajay Singh Karki  
 General Secretary

As per our report on even date




CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



Krishneswori Hada  
 Treasurer



Anuj Srivastav  
 Finance Controller



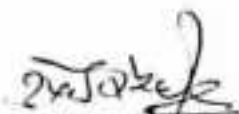
Bipin Acharya  
 Executive Director


**UCEP Nepal-Skills for Reconstruction Project**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**


Schedule-21  
**Figures in NPR.**

<b>Budget Head / Line Items</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>Opening Fund Balances:</b>		
Bank Balance	1,715,698.99	4,514,479.64
Receivable	30,635.00	2,573,610.00
Payable	(1,095,654.00)	(655,332.01)
Cash		
	<b>650,679.99</b>	<b>6,432,757.63</b>
<b>Fund received during the year</b>		
Fund Received from SWISS	-	5,162,855.36
Bank Interest	8,458.38	47,610.95
<b>Total (A)</b>	<b>659,138.37</b>	<b>11,643,223.94</b>
<b>Expenditure</b>		
Trainer / Instructor	-	3,660,428.85
Consumable Training Materials	-	210,652.48
Minor Tools & Equipment	-	62,250.00
Stationery Supplies, Handouts, Certificate	-	49,136.00
Safety Tools	-	10,050.00
Facility Cost	-	115,176.00
Monitoring & post training support cost	-	55,509.50
Overhead Cost (Including Trainees Selection)	432,966.00	-
Skill test cost	-	742,381.12
Tool Kit to participants	-	700,000.00
Stipend (50 Days)	-	5,224,500.00
Stipend (9 Days)	-	162,000.00
Bank Charge	120.00	460.00
Non Expendable Assets	-	-
<b>Total (B)</b>	<b>433,086.00</b>	<b>10,992,543.95</b>
<b>Balance (A-B)</b>	<b>226,052.37</b>	<b>650,679.99</b>
<b>Balance represented by:</b>		
Bank Balance	8,458.38	1,715,698.99
Receivable	508,239.99	30,635.00
Payables	(290,646.00)	(1,095,654.00)
	<b>226,052.37</b>	<b>650,679.99</b>

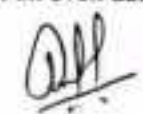
*Significant accounting policies and explanatory notes*

  
 Upendra Keshari Neupane  
 Chairman



  
 Ajay Singh Karki  
 General Secretary

As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

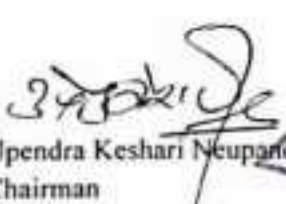
  
 Bipin Acharya  
 Executive Director

**UCEP Nepal - Unicef Project**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Schedule-22  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		-
Bank	1,051,931.50	-
Receivable	453,623.00	-
Payable	(788,494.50)	-
	<b>717,060.00</b>	-
<b>Prior Period</b>	597,000.00	
<b>Fund received during the period</b>		
Contribution of Unicef	1,255,000.00	3,245,000.00
<b>Total (A)</b>	<b>2,569,060.00</b>	<b>3,245,000.00</b>
<b>Expenditure</b>		
Fooding & Supplies	1,440.00	
Gender Based Violence (GBV) prevention life-skill education	354,423.00	
Health & Medical Support	-	31,042.00
Music class	255,125.00	134,415.00
Promotion of psychosocial well-being	1,145,788.00	1,789,153.00
Provision of emergency and specialized service	350,000.00	
Publication of Newsletters	137,375.00	292,235.00
Training on Sexual & Reproductive Health & Adolescent sex	186,890.00	281,095.00
Transportation	9,900.00	-
<b>Total (B)</b>	<b>2,440,941.00</b>	<b>2,527,940.00</b>
<b>Balance (A-B)</b>	<b>128,119.00</b>	<b>717,060.00</b>
<b>Balance represented by:</b>		
Bank	359,793.33	1,051,931.50
Receivable	64,055.00	453,623.00
Payable	(295,729.33)	(788,494.50)
<b>Total</b>	<b>128,119.00</b>	<b>717,060.00</b>

*Significant accounting policies and explanatory notes*

  
 Upendra Keshari Neupane  
 Chairman



  
 Ajay Singh Karki  
 General Secretary

As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

**UCEP Nepal - Young Women Empowerment Project (YWEP)**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**



Schedule-23  
 Figures in NPR.

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		-
Bank	750,311.56	-
Receivable	97,890.00	-
Payable	(83,070.84)	-
	<b>765,130.72</b>	-
<b>Fund received during the period</b>		
Contribution of Plan International	3,410,353.00	1,228,677.00
<b>Total (A)</b>	<b>4,175,483.72</b>	<b>1,228,677.00</b>
<b>Expenditure</b>		
Admin & Operation Cost	109,913.00	17,723.00
Fee Trainer Soft Skill Training (Mobile Repairing)	15,000.00	-
Fee Trainer Soft Skill Training (Beautician)	30,000.00	-
Fee Trainer Soft Skill Training (Commiss)	15,000.00	-
Fee Trainer Soft Skill Training (Home Stay)	30,000.00	-
Human Resource	1,234,500.00	159,816.66
Monitoring & Evaluation Cost	134,041.00	54,850.00
Training Cost (Beautician 3 Events)	911,171.72	-
Training Cost (Commiss)	464,062.00	28,250.00
Training Cost (Home Stay)	1,001,470.21	51,916.66
Training Cost (Mobile Repairing)	463,665.00	-
Non Expendable Assets	-	150,989.96
<b>Total (B)</b>	<b>4,408,822.93</b>	<b>463,546.28</b>
<b>Balance (A-B)</b>	<b>(233,339.21)</b>	<b>765,130.72</b>
<b>Balance represented by:</b>		
Bank	59,335.15	750,311.56
Receivable	-	97,890.00
Payable	(292,674.36)	(83,070.84)
<b>Total</b>	<b>(233,339.21)</b>	<b>765,130.72</b>

*Significant accounting policies and explanatory notes*

As per our report on even date

  
 Upendra Keshari  
 Chairman  
  
 Ajay Singh Karki  
 General Secretary  


  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants  


  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

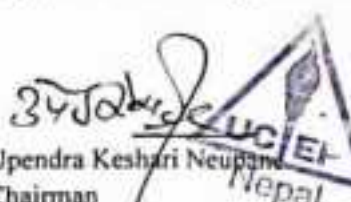
**UCEP Nepal - A Bridge To Global Action On Forced Labour (ILO)**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**

Schedule-24

Figures in NPR.

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance	2,940,073.00	-
Receivable	80,000.00	-
	<b>3,020,073.00</b>	<b>-</b>
<b>Fund received during the year</b>		
Grant received	1,578,595.75	5,716,872.00
<b>Total A</b>	<b>4,598,668.75</b>	<b>5,716,872.00</b>
<b>Expenditure</b>		
Carpentary Training to 25 Freed Haliyas (Bajura)	464,067.00	58,860.00
Carpentary Training to 25 Freed Haliyas (Kanchanpur)	61,781.00	451,008.25
Electric Wiring Training to 25 Freed Haliyas (Bajura)	427,255.00	79,795.00
House Painting Training to 25 Freed Haliyas	70,420.00	413,398.00
Mason Training to 25 Freed Haliyas in Bajura	468,481.00	59,360.00
Mason Training to 25 Freed Haliyas (Kanchanpur)	100,000.00	418,840.00
Operation Cost	375,825.00	666,264.00
Plumbing Training to 25 Freed Haliyas (Kanchanpur)	84,240.00	444,413.75
Post Training Support Cost : Plumbing (Kanchanpur)	307,117.00	10,000.00
Post Training Support Cost: Carpentry (Bajura)	290,452.50	-
Post Training Support Cost: Carpentry (Kanchanpur)	284,384.50	10,000.00
Post Training Support Cost: Electric Wiring (Bajura)	235,941.00	-
Post Training Support Cost: House Painting	261,683.75	10,000.00
Post Training Support Cost: Mason (Bajura)	259,409.50	-
Post Training Support Cost: Mason (Kanchanpur)	273,000.50	10,000.00
Post Training Support Cost: Tailoring (Bajura)	206,521.00	-
Tailoring Training to 25 Freed Haliyas (Bajura)	428,090.00	64,860.00
<b>Total B</b>	<b>4,598,668.75</b>	<b>2,696,799.00</b>
<b>Balance (A-B)</b>	<b>-</b>	<b>3,020,073.00</b>
<b>Balance represented by:</b>		
Bank Balance	-	2,940,073.00
Receivable	-	80,000.00
<b>Total</b>	<b>-</b>	<b>3,020,073.00</b>

*Significant accounting policies and explanatory notes*

  
 Upendra Keshari Neupane  
 Chairman

  
 Ajay Singh Karki  
 General Secretary

As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

**UCEP Nepal- FCA (ACT) Reconstruction Project**  
**Fund Accountability Statement**  
**For the period 1st Sharwan 2075 to 31st Ashadh 2076**



Schedule-25  
**Figures in NPR.**

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance	143,255.46	24,383.75
Receivable	1,443,148.38	1,668,237.33
Payable	(3,755,694.14)	(10,028,807.83)
Cash		
	<b>(2,169,290.30)</b>	<b>(8,336,186.75)</b>
<b>Fund received during the year</b>		
Fund Received from FCA	-	11,137,092.90
Other Income	170.65	142,362.82
<b>Total (A)</b>	<b>(2,169,119.65)</b>	<b>2,943,268.97</b>
<b>Expenditure</b>		
<b>Total for new construction for 27 class rooms</b>		
Heavy materials Purchase cost	-	1,598,652.00
Labour cost -cash for work	-	2,187,458.00
<b>Total for Renovation of 25 damaged school</b>		
Heavy materials cost only	-	738,500.62
Labour cost -cash for work	-	301,788.00
<b>Meeting and monitoring visit expenses</b>		
School Handover Programme	-	60,530.00
<b>Human Resources</b>		
Site Supervisors (Overseers)	-	210,000.00
<b>Admin Cost</b>		
Audit Fee( sharing )	-	15,000.00
Bank Charge	-	630.00
<b>Total (B)</b>	<b>-</b>	<b>5,112,558.62</b>
<b>Balance (A-B)</b>	<b>(2,169,119.65)</b>	<b>(2,169,289.65)</b>
<b>Balance represented by:</b>		
Bank Balance	143,426.11	143,255.46
Receivable	1,443,148.38	1,443,148.38
Payables	(3,755,694.14)	(3,755,694.14)
	<b>(2,169,119.65)</b>	<b>(2,169,290.30)</b>

*Significant accounting policies and explanatory notes*


  
 Upendra Keshar, Chairman  
 Ajay Singh Karki, General Secretary  


As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants  


  
 Krishneswori Hada  
 Treasurer

  
 Anurag Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

UCEP Nepal-Empowering Girls as Lighting and Electrical Technicians in Nepal (For BRAC)

Fund Accountability Statement

For the period 1st Sharwan 2075 to 31st Ashadh 2076

Schedule-26

Figures in NPR.

Budget Head / Line Items	Current Year	Previous Year
<b>Opening Fund Balances:</b>		
Bank Balance	-	
Receivable	-	
Payable	-	
Cash	-	
	-	-
<b>Fund received during the year</b>		
Fund Received from BRAC	3,593,675.00	
<b>Total (A)</b>	<b>3,593,675.00</b>	<b>-</b>
<b>Expenditure</b>		
Accidental Insurance (GPA)	7,948.30	
<b>Admin Cost</b>		
Finance Controller (40%)	89,466.67	
Placement Officer (50%)	37,500.00	
Project Management Cost (1.5%)	13,425.00	
Project Officer (100%)	187,000.00	
<b>Assistant Instructor</b>		
Assistant Instructor	176,562.00	
<b>Bank Charge</b>	55	
<b>Employment Linkage With Graduates</b>		
Tea & Snacks of Participate employers	1,000.00	
<b>Lead Instructor</b>		
Lead Trainer for Building Electrician	205,938.00	
Lead Trainer for Solar Technician	9,422.00	
	9,805.00	
<b>Monitoring &amp; Field visit cost from the centre of UCEP Nepal</b>		
<b>RMA</b>		
Accommodation	3,000.00	
Communication	3,500.00	
Daily subsistence allowance (DSA)	4,500.00	
Stationary	2,115.00	
Transportation	15,000.00	
<b>Skill Test</b>		
Material for skill test	13,590.00	
Skill Test Fee	76,650.00	
<b>Trainee Selection</b>		
Snacks for Government, UCEP staffs, Local NGO's	8,170.00	
Transportation expences for government personnel	1,000.00	
<b>Training Cost</b>		
Banner	1,600.00	
Certification	1,300.00	
Cost of Tools	473,932.80	
Snacks for trainee	113,500.00	
Stationary for the participant	7,605.00	
Training Hall Charge	15,000.00	
Training Materials	318,005.30	
<b>Non Expendable Assets</b>		
<b>Total (B)</b>	<b>1,796,590.07</b>	<b>-</b>

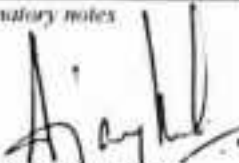
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	<b>Balance (A-B)</b>	<b>1,797,084.93</b>	<b>-</b>
<b>Balance represented by:</b>			
Bank Balance		1,805,543.31	
<b>Receivable</b>			
<b>Payable</b>		(8,458.38)	
Account payable			
		<b>1,797,084.93</b>	<b>-</b>

*Significant accounting policies and explanatory notes*

  
 Uendra Keshari Neupane  
 Chairman



  
 Ajay Singh Karki  
 General Secretary

As per our report on even date

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishnawori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

## Underprivileged Children's Education Programs (UCEP) Nepal

Sanothimi, Bhaktapur

Significant accounting policies and explanatory notes for the FY: 2075-76

### 1. GENERAL INFORMATION

Underprivileged Children's Education Program (UCEP) –Nepal is a child rights non-governmental organization established in 1978 A.D by Dr. Lindsay Alan Cheyne, a New Zealander, to enhance the living condition of underprivileged, disadvantage and working children by providing them opportunities for education and job oriented technical and vocational training. UCEP- Nepal was established as an extension of UCEP- Bangladesh that was established in Dhaka Bangladesh.

UCEP Nepal is dedicated to the protection and promotion of the rights of the children. It is situated at Sanothimi, Bhaktpur where its technical school with state of-the art workshops and other facilities are spread over more than sixty (60) ropanies land. It has the largest physical facility/ infrastructure of any NGO in the country.

UCEP-Nepal is registered with Nepal Government District Administration Office, Bhaktpur, (Registered No. 1374), under the Institution Registration Act, 2034 and is affiliated with Social Welfare Council. It has obtained tax exempt certificate from Inland Revenue Office.

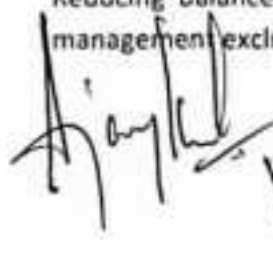

### 2. SIGNIFICANT ACCOUNTING POLICIES

#### a. Basic of preparation

The Financial Statement of the entity has been prepared in accordance with General Acceptable Accounting Principal. The Financial Statement has been prepared on an accrual basis and under the historical cost conventions.

#### b. Fixed assets & Depreciation

Fixed Assets costing above NPR. 10,000 or having useful life more than one period are capitalization and included at cost, including any incidental expenses of acquisition. Fixed Assets purchased from grants are recognized in the balance sheet through corresponding credit to Capital Assets Fund Account. Fixed Assets are depreciated on Reducing Balance Method (WDV method) at the following rates determined by the management excluding the purchase month.







<u>Assets</u>	<u>Rate of Depreciation</u>
Building	5.00%
Furniture and office Equipment	25.00%
Transportation Vehicles	20.00%
Machinery & Equipment	25.00%

Fixed Assets related to Bal Sudhar Griha has been shown as Loaned Assets as they are returnable to Government of Nepal upon completion of the project.

**c. Inventories**


The recognition of Inventories has not been adopted in the financial statements. All expenses incurred for acquisition of materials & Items are directly charged as expenses in the year of such acquisition.


**d. Cash and Cash Equivalentents**

Cash and Cash equivalentents include cash-in-hand, bank balances with financial institutions.



  
 Upendra Keshari Neupane  
 Chairman  
 Ajay Singh Barki  
 General Secretary

  
 CA. Anil Joshi  
 Partner  
 Kuber & Co.,  
 Chartered Accountants



  
 Krishneswori Hada  
 Treasurer

  
 Anuj Srivastav  
 Finance Controller

  
 Bipin Acharya  
 Executive Director

**Underprivileged Children's Educational Programs (UCEP) Nepal  
Sanothimi, Bhaktapur**

Significant accounting policies and explanatory notes for the FY: 2075/76

**3. EXPLANATORY NOTES**

**a. Fund Accounting**

All funds raised by UCEP Nepal are used in the furtherance of its objects. There are mainly three types of funds as follows:

**Restricted Funds** are raised on the basis of an agreement or understanding with the donors that their use will be restricted to certain specified projects, activities or areas of operation. These restricted fund are accounted for separately.

**Unrestricted Funds** are spent at the discretion of UCEP Nepal Board for use on any of its general purpose. With the consent of the relevant donors, any funds balances which are not to be returned to the donors are treated as unrestricted fund.

**Capital Assets Funds** represents the net book value of the fixed assets in UCEP Nepal purchased from the grants.

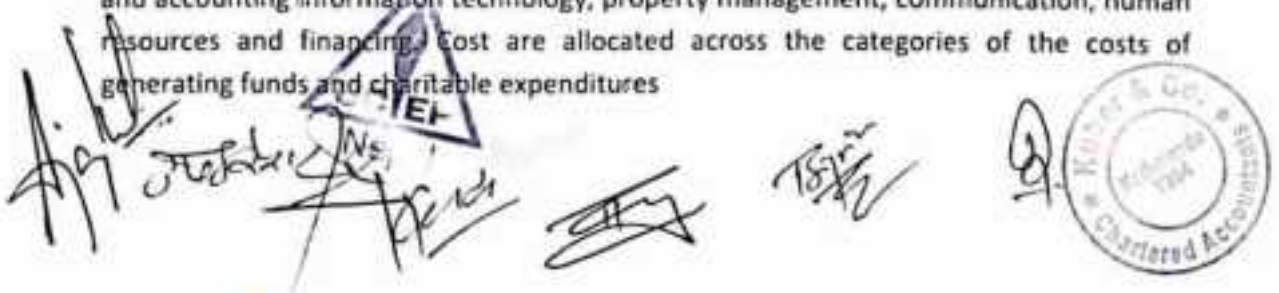
**Other Funds** represents funds created for specific purpose.

**b. Incoming Resources**

Funds received during the year are accounted for on cash basis


**c. Resources Expended**

All expenses are accounted for on cash basis of accounting. Costs reported under each heading in the funds accountability statement (FAS) reflect the allocation of activities directly attributable to that heading and in apportionment of support costs. Support costs include expenditure on general management, payroll administration, Budgeting and accounting information technology, property management, communication, human resources and financing. Cost are allocated across the categories of the costs of generating funds and charitable expenditures



d. Rearrangement of figures

Previous year's figures have been rearranged wherever necessary to reflect the better presentation.

  
Upendra Keshari Neupane  
Chairman



  
Ajay Singh Barki  
General Secretary

  
Krishneswori Hada  
Treasurer

  
Anuj Srivastav  
Finance Controller

  
CA. Anil Joshi  
Partner  
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Bipin Acharya  
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