


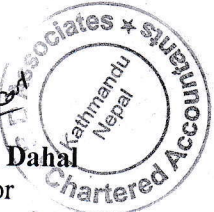
**INDEPENDENT AUDITOR'S REPORT  
TO  
ASSOCIATION FOR RURAL DEVELOPMENT (ARD)  
KAVREPALANCHOK, NEPAL**

1. We have audited the accompanying Balance Sheet of M/S ASSOCIATION FOR RURAL DEVELOPMENT (ARD), KAVREPALANCHOK, NEPAL as at 31<sup>st</sup> Ashad 2077 (15<sup>th</sup> July, 2020), Income Statement & Fund Accountability Statement for the year then ended. Preparation of these financial statements is the responsibility of the organization. Our responsibility is to express an opinion on these financial statements based on our audit.
2. We conducted our audit in accordance with Nepal Standards on Auditing and relevant practices. Those Standards and relevant practices require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as, evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.
3. On the basis of our examination we would like to report that:
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - ii) The Balance Sheet, Income Statement & Fund Accountability Statement dealt with by this report is in agreement with the books of account maintained by the organization.
  - iii) In our opinion, proper books of account as required by the applicable law have been kept by the organization so far as it appears from our examination of those books of account.
  - iv) In our opinion and to the best of our information and according to the explanations given to us and from our examination of the books of account of the organization, we have not come across to the cases where the members of the organization or any employee of the organization has acted contrary to the provisions of the applicable law or caused loss or damage to the organization.
4. In our opinion, the financial statements give a true and fair view in all material respects of the financial position of the organization as at 31<sup>st</sup> Ashad 2077 and of the results of its operations for the year then ended in accordance with applicable Nepal Accounting Standards and relevant practices.

Date: 29/05/2077  
Place: Kathmandu

UDIN: 200916CA00658UpVY4

  
CA Rajan Dahal  
Auditor  
For R D Associates  
Chartered Accountants



**Association for Rural Development(ARD)  
Bethanchok-03,Dhungkharka, Kavre, Nepal**

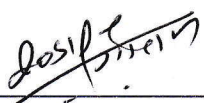
**Balance Sheet  
As on 31st Ashad 2077**

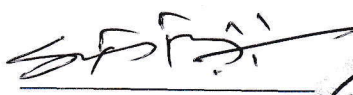
Capital & Liabilities	Schedule	Current Year Amount (Rs)	Previous Year Amount (Rs)
<b><u>Capital Fund</u></b>			
Unrestricted Fund	1	(237,745.15)	(237,155.08)
Restricted Fund		7,542,415.93	2,593,624.83
<b><u>Current Liabilities &amp; Provision</u></b>			
Current Liabilities	2	1,181,078.83	894,049.78
Provision			
<b>Grand Total</b>		<b>8,485,749.61</b>	<b>3,250,519.53</b>
<b><u>Fixed Assets</u></b>			
Investment	3	525,523.03	651,884.70
<b><u>Current Assets</u></b>			
Cash & Bank Balance	4	7,661,226.58	2,593,634.83
Advance & Receivable	5	299,000.00	5,000.00
<b>Grand Total</b>		<b>8,485,749.61</b>	<b>3,250,519.53</b>

**Significant Accounting Policy & Notes to Accounts - 14**

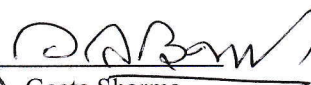
Schedules 1 to 13 form the integral part of the Balance Sheet.

As per our report of the even date.


  
\_\_\_\_\_  
Khadananda Gautam  
Treasurer

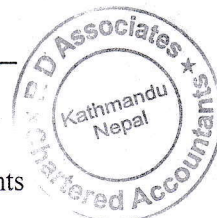
  
\_\_\_\_\_  
Dal Nath Timalsina  
Secretary



  
\_\_\_\_\_  
Geeta Sharma  
Chairperson

Date:2077-05-29  
Kavre, Nepal

  
\_\_\_\_\_  
Rajan Dahal, CA  
Partner  
R.D. Associates  
Chartered Accountants



**Association for Rural Development(ARD)**  
**Bethanchok-03,Dhungkharka, Kavre, Nepal**

**Income Statement**  
**For the period from 1 Shrawan 2076 to 31 Ashad 2077**

Particular	Schedule	Current Year Amount (Rs)	Previous Year Amount (Rs)
Direct Income	6	924,245.00	978,952.67
Grant Support	7	17,094,685.00	10,832,301.04
Other Income		-	-
<b>Total Income</b>		<b>18,018,930.00</b>	<b>11,811,253.71</b>
<b>Expenditure</b>			
<b>Program Expenses</b>			11,811,253.71
RWSSFDB/WASH Program/PIP	8	231,000.00	
RWSSFDB/Water Supply and Sanitation/Rehab Program	9	538,973.39	
Youth for Environmental Sustainability/TDH/Yes	10	712,195.00	
Towards Climate Smart Village Program/AEIN	11	10,452,798.00	
Quality Education & Empowering Children/TDH	12	5,929,692.00	
Office Expenses	13	28,500.00	18,020.00
Depreciation	3	126,361.68	159,868.23
<b>Total Expenditure</b>		<b>18,019,520.07</b>	<b>11,989,141.94</b>
<b>Surplus</b>			
Surplus (Deficit) During the Year		(590.07)	(177,888.23)
Surplus (Deficit) Up to previous Year		(237,155.08)	(59,266.85)
Transferred to Balance Sheet		<b>(237,745.15)</b>	<b>(237,155.08)</b>

**Significant Accounting Policy & Notes to Accounts** 14  
Schedules 1 to 13 form the integral part of the Income Statement.

As per our report of even date.




Khadananda Gautam  
Treasurer



Dal Nath Timalsina  
Secretary





Geeta Sharma  
Chairperson



Rajan Dahal, CA  
Partner

R.D. Associates  
Chartered Accountants

Date:2077-05-29  
Kavre, Nepal



Association for Rural Development(ARD)  
Bethanchok-03,Dhungkharka, Kavre, Nepal  
Cash Flow Statement as on 31 Ashad end 2077

Particulars	Current Year Amount (Rs)	Previous Year Amount (Rs)
Net Surplus during the period	(590.07)	(177,888.23)
Increase in Capital Fund/Restricted fund	4,948,791.10	2,606,228.46
<b>Adjustment For:</b>		
Depreciation	126,361.68	159,868.23
<b>Operating Surplus Before change in working Capital</b>	<b>5,074,562.71</b>	<b>2,588,208.46</b>
Increase (Decrease) in Current assets	(294,000.00)	294,059.50
(Increase) Decrease in Current Liabilities	287,029.05	(368,020.68)
<b>Change in Working Capital</b>	<b>(6,970.95)</b>	<b>(73,961.18)</b>
<b>Net Cash from operating activites</b>	<b>5,067,591.76</b>	<b>2,514,247.28</b>
<b>From Investing Activites</b>		
Purchase of Fixed Assets	-	(526,298.00)
Sales of Fixed Assets	-	-
Interest received from Investment	-	-
<b>Net Cash used in investing activities</b>	<b>-</b>	<b>(526,298.00)</b>
<b>From Financing Activities</b>		
Increase/(Decrease in Fixed Assets Fund)	-	-
Increase Loans	-	-
Re-payment of Loans	-	-
<b>Net Cash From Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Increase (decrease) in cash &amp; cash Equivalent</b>	<b>5,067,591.75</b>	<b>1,987,949.28</b>
<b>Cash &amp; Cash Equivalent at the beginning of the period</b>	<b>2,593,634.83</b>	<b>605,685.55</b>
<b>Cash &amp; Cash Equivalent at the end of the period</b>	<b>7,661,226.58</b>	<b>2,593,634.83</b>

*[Handwritten Signature]*

Khadananda Gautam  
Treasurer

*[Handwritten Signature]*

Dal Nath Timalisina  
Secretary

As per our report of even date.



*[Handwritten Signature]*

Geeta Sharma  
Chairperson

*[Handwritten Signature]*

Rajan Dahal, CA  
Partner

R.D. Associates  
Chartered Accountants



Date:2077-05-29  
Kavre, Nepal

Association for Rural Development(ARD)  
Bethanchok-03,Dhungkharka, Kavre, Nepal

Schedule Forming the Integral Part of Balance Sheet as of Ashad end 2077

Capital Reserve

Schedule 1

Particular	Amount (Rs)
Surplus (Deficit) During The Year	(590.07)
Surplus up to Previous Year	(237,155.08)
<b>Total</b>	<b>(237,745.15)</b>

Current Liabilities

Schedule 2

Particular	Amount (Rs)
Audit Fee Payable	24,668.14
Audit Fee TDS	331.86
VAT Payable	15,336.50
Project and other Payable Account	1,140,742.33
<b>Total</b>	<b>1,181,078.83</b>

Cash & Bank Balance

Schedule 4

Particular	Amount (Rs)
RB Bank Banepa(Bethanchok TDH)	1,128,587.00
NCC Bank, Banepa(TDH, Yes)	540,410.82
NCC Bank, Banepa (PIP Wash)	252,225.04
NCC Bank, Banepa(ODF/Post ODF)	8,095.23
NCC Bank, Banepa(Rehab)	160,585.61
NBL Banepa(AEIN)	5,558,347.88
Cash in Hand(AEIN)	12,975.00
<b>Total</b>	<b>7,661,226.58</b>

Advance & receiveable

Schedule 5

Particular	Amount (Rs)
Telephone Deposit	5,000.00
Project Receivable Account	294,000.00
<b>Total</b>	<b>299,000.00</b>

*Handwritten signature*

*Handwritten signature*



*Handwritten signature*

*Handwritten signature*



**Association for Rural Development(ARD)  
Bethanchok-03,Dhungkharka, Kavre, Nepal**

**Schedule Forming the Integral Part of Income Statement for the period ended Ash**

**Direct Income**

**Schedule - 6**

Particular	Amount (Rs)
Fund Received from RWSSFDB(WASH Project)/Post Implementation Program	235,947.00
RWSSFDB/Water Supply and Sanitation/Rehabilitaition	688,298.00
<b>Total</b>	<b>924,245.00</b>

ref to 6.1

**Grant Support**

**Schedule - 7**

Particular	Amount (Rs)
Fund Received from TDH(Quality Education)/Bethanchok	5,929,692.00
Fund Received from TDH/YES/Namobuddha	712,195.00
Fund Received From AEIN	10,452,798.00
<b>Total</b>	<b>17,094,685.00</b>

**RWSSFDB/WASH Program/Post Implementation Program**

**Schedule - 8**

Particulars	Amount (Rs)
Staffs Salary	147,000.00
Transportation Cost	28,000.00
Communty Orientation	24,000.00
Staffs communcaton & accommodation	20,000.00
Reportng Cost	12,000.00
<b>Total</b>	<b>231,000.00</b>

**RWSSFDB/Water Supply and Sanitation?Rehabilitation**

**Schedule - 9**

Particulars	Amount (Rs)
Staffs Salary	326,000.00
Staffs communcaton & accommodation	86,000.00
Display Board	35,000.00
Montoring By Local Government	20,000.00
AGM Expendture	29,350.00
Scheme level Agreement Refreshment cost	16,000.00
Market Survey Refreshment cost	16,000.00
Reporting cost	10,623.39
<b>Total</b>	<b>538,973.39</b>

*Joseph*

*सुशिला*

*राजेश्वर*



**Youth for Environmental Sustainability/TDH/Yes****Schedule - 10**

Particular	Amount (Rs)
Institutional Structure of Youth	98,730.00
Youth Empowerment on Environment	61,235.00
Youth in Green Action	190,000.00
Staff Salary	330,000.00
Printing and Stationery	11,730.00
Communication	18,000.00
Miscellaneous	2,500.00
<b>Total</b>	<b>712,195.00</b>

**Towards Climate Smart Village Program/AEIN****Schedule - 11**

Particular	Amount (Rs)
Procurement of services	648,965.00
Costs of personnel	4,175,160.00
Procurement of movable assets	3,541,453.00
Training and awareness-raising costs	593,055.00
Communication costs	87,775.00
Meeting Expenses	17,215.00
Management expenses	1,339,175.00
Evaluation costs	50,000.00
<b>Total</b>	<b>10,452,798.00</b>

**Promoting Quality Education and Empowering Children  
Women and Youth/TDH****Schedule - 12**

Particular	Amount (Rs)
Children and Education Program	1,498,923.00
Women and Youth Empowerment	572,171.00
Livelihood for women and youth	1,715,856.00
Staff capacity building	37,860.00
Project management Cost	512,367.00
Personnel Cost	1,550,115.00
Miscellaneous Expenses(Bag, Raincoat, Tshirt)	42,400.00
<b>Total</b>	<b>5,929,692.00</b>

**Office Expenses****Schedule - 13**

Particular	Amount (Rs)
Renewal Fee	3,500.00
Audit fee	25,000.00
<b>Total</b>	<b>28,500.00</b>

*[Handwritten signature]*

*[Handwritten signature]*



**Fund Reconciliation**

Project Name	Opening Grant Balance	Grant Received during period	Gross Grant Received during period	Balance Grant Shown in Restricted Fund	Net Grant Income
Fund Received from RWSSFDB(WASH Project)	-	235,947.00	235,947.00	-	235,947.00
RWSSFDB/Water Supply and Sanitation	-	688,298.00	688,298.00	-	688,298.00
Fund Received from TDH(Quality Education)/Bethanchok	61,977.00	6,996,302.00	7,058,279.00	1,128,587.00	5,929,692.00
Fund Received from TDH/YES/Namobuddha	5,038.32	1,247,567.50	1,252,605.82	540,410.82	712,195.00
Fund from ODF/Post ODF	7,006.19	1,089.04	8,095.23	8,095.23	-
Fund Received From AEIN	2,492,357.01	13,825,763.87	16,318,120.88	5,865,322.88	10,452,798.00
<b>Total</b>	<b>2,566,378.52</b>	<b>22,994,967.41</b>	<b>25,561,345.93</b>	<b>7,542,415.93</b>	<b>18,018,930.00</b>

*[Handwritten signature]*

*[Handwritten signature]*



*[Handwritten signature]*

*[Handwritten signature]*



Association for Rural Development(ARD)  
Bethanchok-03, Dhungharka, Kavre, Nepal  
Schedule Forming the Integral Part of the Financial Statement as of Ashad end 2077

Schedule - 3

Fixed Assets

S.N	Particulars	Gross Value		Rate	Depreciation	Net Value
		Opening	Addition			
<b>Group "B"</b>						
1	Furniture & Fixture	16,877.95	-	25%	4,219.49	12,658.46
2	Computer & Equipments	268,911.75	-	25%	67,227.94	201,683.81
3	Camera & Other Assets	74,550.95	-	15%	11,182.64	63,368.31
4	Vehicle(Motorcycle)	291,544.05	-	15%	43,731.61	247,812.44
	<b>Grand Total</b>	<b>651,884.70</b>	<b>-</b>		<b>126,361.68</b>	<b>525,523.03</b>

*[Handwritten Signature]*

*[Handwritten Signature]*

*[Handwritten Signature]*

*[Handwritten Signature]*



**Association of Rural Development (ARD)**  
**Notes to Financial Statements**  
**Period ended July 16, 2020 (Ashad 31, 2077)**  
(Amounts are in Nepalese Rupees, unless otherwise stated)

**1. Introduction of Association of Rural Development (ARD)**

Association of Rural Development(ARD)Kavre, is a Non- Governmental Organization registered under Organization Registration Act,1978 at District Administration Office and bearing registration number 58-049/50 having its office at Bethanchowk- 3 Kavre. The main objective of this NGO is to help in the Sustainable Development through the utilization of Social Activities, empowering the society. Similarly, this organization aims running of programmes related to Water Supply and Sanitation, Quality Education , Women Children and Youth Empowerment, Sustainable agriculture, Environment Protection, Livelihood Support and Accountability.

ARD has obtained PAN No. 302110210 from the Inland Revenue Department (IRD) of Nepal.

The financial statements are prepared in accordance with the historical cost convention, on accrual basis of accounting. This financial statement is approved by the Board of Directors Meeting of the organization.

**2. Summary of Significant Accounting Policies**

**2.1. Convention**

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles (GAAP). A summary of significant accounting policies, which have been applied consistently, is set out below.

**2.2. Basis of Preparation**

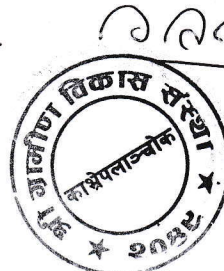
The financial Statements have been prepared in accordance with applicable laws. The financial statements have been prepared on the basis of accounting information and explanations provided by the management during the course of our audit.

**2.3. Use of estimates**

The preparation of financial statements, in conformity with Generally Accepted Accounting Principles (GAAP), requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from those estimates. Any difference from those estimates is recorded in the period in which they are identified.

*Handwritten signature*

*Handwritten signature*



## 2.4. Fund Balance

ARD's fund balance are classified as unrestricted, temporarily restricted and permanently restricted fund balance based on existence or absence of donor-imposed restrictions. These classifications are defined as follows:

Unrestricted Fund Balance: Contributions received from donors without specifying any restrictions and those project which are completed and the funds from the internal activities of the organization have been recognized under unrestricted fund balance.

Temporarily Restricted Fund Balance: Contributions that have been donor-imposed restrictions (other than to be held in perpetuity) are recognized under temporarily restricted fund balance.

Permanently Restricted Fund Balance: Contributions with stipulated by donor that they shall be held till perpetuity (forever, not be used up) have been recognized under permanently restricted fund balance.

## 2.5. Property, Plant & Equipment

The Property, Plant & Equipment have been valued at original cost inclusive of incidental expenses related to acquisition. Items of property, plant and equipment has been carried at its cost less accumulated depreciation and accumulated impairment losses as per data provided by management. All of property, plant and equipment are in existence and under organizations ownership.

Granted assets includes office equipment received under grant from different parties. The value of assets so received is recorded separately as funds for granted assets and depreciation for the same has been calculated and shown in schedules of fixed assets and depreciation but depreciation has not been charged to Income Statement because same had already been booked as project expenditure as and when the assets were procured.

## 2.6. Depreciation

Each part of item of property, plant and equipment with a cost that is significant in relation to the total cost of the item has been depreciated separately using diminishing balance method. Depreciation on Property, Plant & Equipment has been provided at the rates deemed appropriate by management based on the estimated expected life of assets over its useful life as per Nepal Accounting Standard (NAS) "Property, Plant & Equipment", which are equivalent to the rates prescribed by the Income Tax Act, 2058.

Depreciation charge for each item of property, plant and equipment for each period has been recognized in the income statement as per applicable relevant accounting standard. Likewise, depreciation method applied to the asset has been reviewed at least once in each financial year end as certified by management.

The gain or loss arising from de-recognition of an item of property, plant and equipment has been included in profit or loss account whenever the item is de-recognized. Gains thereof has not been recognized as revenue.

*[Handwritten signature]*

*[Handwritten signature]*



The fixed assets are depreciated at the following rates using diminishing balance depreciation method:

Name of Asset	Depreciation Rate
Furniture & Fixture	25%
Computer & Office Equipment	25%
Inverter and Battery	25%
Vehicle (Motorbike)	20%
Project Equipments	15%
Other Assets	15%
Software	20% SLM

## 2.7. Revenue and Cost Recognition

The financial statements of ARD are prepared on accrual basis of accounting.

Contributions are recognized on the basis of the fund received from the donor raised on the date of such received. Contributions received that have some form of donor stipulation attached to them are recorded as temporarily/permanently restricted fund. Once ARD satisfies the donor stipulation, either by using the funds for the approved purpose or by passage of time, contribution is released from restriction and booked as income.

Interest income from bank has been recognized as certified by related Bank & Financial Institution. During the year the organization has collected funds from the following sources:

Amount in NRs.

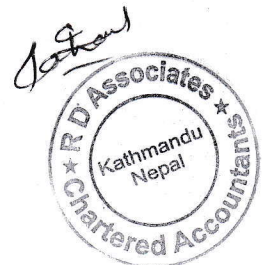
### VAT Collected Project Grants

Particulars	Taxable Amount	TDS Amount	Total Amount
Fund Received from RWSSFDB(WASH Project)	235,947.00		235,947.00
RWSSFDB/Water Supply and Sanitation	688,298.00		688,298.00
<b>Total</b>	<b>924,245.00</b>		<b>924,245.00</b>
<b>Net Fund Received and Booked as Income</b>			<b>924,245.00</b>

*Handwritten signature*

*Handwritten signature*

*Handwritten signature*



### Non VAT Project Grants

Particulars	Amount
Fund Received from TDH(Quality Education)/Bethanchok	6,996,302.00
Fund Received from TDH/YES/Namobuddha	1,247,567.50
Fund from ODF/Post ODF	1,089.04
Fund Received From AEIN	13,825,763.87
<b>Total Fund Received</b>	<b>22,070,722.41</b>
Add: Liability transfer from last year	2,566,378.52
Less: Unutilized fund transfer in next year	7,542,415.93
<b>Net Fund Received and booked as income</b>	<b>17,094,685.00</b>

<b>Total Fund Received and booked as income</b>	<b>17,094,685.00</b>
-------------------------------------------------	----------------------

### 2.8. Accounting for Provisions, Contingent Liabilities and Contingent Assets:

Contingent liabilities are recognized only where there is a possible obligation arising from past events due to the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the project or where any present obligation cannot be measured in terms of future cash flow of recourses or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely possible outflow of resources are provided for.

*[Handwritten signature]*

*[Handwritten signature]*



## Notes to The Financial Statements

### 3.1 Cash and Cash Equivalent

Cash and cash equivalents represent cash on hand and balance in bank accounts as certified by the management.

Particulars	Amount (NRs.)
RB Bank Banepa(Bethanchok TDH)	1,128,587.00
NCC Bank, Banepa(TDH, Yes)	540,410.82
NCC Bank, Banepa (PIP Wash)	252,225.04
NCC Bank, Banepa(ODF/Post ODF)	8,095.23
NCC Bank, Banepa(Rehab)	160,585.61
NBL Banepa(AEIN)	5,558,347.88
Cash in Hand(AEIN)	12,975.00
<b>Total</b>	<b>7,661,226.58</b>

### 3.2 Account Receivable and Deposit

The amount recoverable from receivable, deposit and loans & advances are stated at book value subject to confirmation from related parties as certified by the management.

### 3.3 Account Payable

Account payable has been recorded at their estimated payable value subject to confirmation from respective party if any.

### 3.4 Grant Received

The organization has recorded grant income as and when they were received

### 3.5 Temporary Restricted Fund Balance

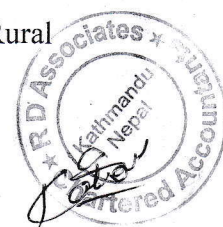
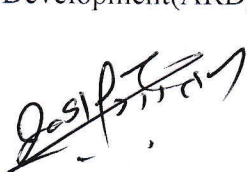
The following temporarily restricted fund balance are available at the end of this fiscal year 2076/77.

Project Name	Amount NRs.
Fund Received from TDH(Quality Education)/Bethanchok	1,128,587.00
Fund Received from TDH/YES/Namobuddha	540,410.82
Fund from ODF/Post ODF	8,095.23
Fund Received From AEIN	5,865,322.88
<b>Total</b>	<b>7542415.93</b>

Note: Negative fund balance, if any means the fund to be received from the donor as per donor agreement.

### 3.6 Project Expenses

The details of total project expenses based on the donor of Association for Rural Development(ARD) is as follows:



Particulars	Amount (NRs.)
RWSSFDB/WASH Program	231,000.00
RWSSFDB/Water Supply and Sanitation	538,973.39
Youth for Environmental Sustainability/TDH/Yes	712,195.00
Towards Climat Smart Village Program/AEIN	10,452,798.00
Quality Education & Empowering Children/TDH	5,929,692.00
<b>Total</b>	<b>17,864,658.39</b>

### 3. Commitments and Contingencies

There are no any commitments and contingencies of Association for Rural Development(ARD) to be settled as on balance sheet date.

### 4. Opening Balances of Financial Statements

Correct opening figures are brought down where necessary in this fiscal year so as necessary to comply with NAS 8 (New) Accounting Policies, Changes in Accounting Estimates and Errors.

### 5. Previous Period Figures

The previous year figures have been regrouped, rearranged and reclassified wherever necessary. Amounts and other disclosures for the preceding year are included as an integral part of the current year financial statements and are to be read in relation to the amounts and other disclosures relating to the current year.

*Handwritten signature*

*Handwritten signature*



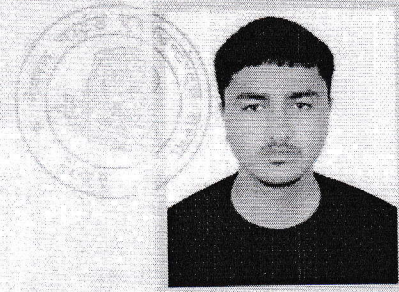


**नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था**  
**The Institute of Chartered Accountants of Nepal**

(Established under Nepal Chartered Accountants Act, 1997)

**सदस्यता प्रमाणपत्र**

सदस्यता नं. ६५८



मिति: २०६९/१२/२०

**राजन दाहाल**

लाई मिति २०६९ चैत्र २० गते देखि लागू हुने गरी नेपाल चार्टर्ड एकाउन्टेन्ट्स (संशोधन सहित) ऐन, २०५३ र नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमावली, २०६१ बमोजिम यस संस्थाको चार्टर्ड एकाउन्टेन्ट सदस्यमा दर्ता गरिएको छ ।

**Certificate of Membership**

Membership No. 658

Date : April 02, 2013

On this day of April 02, 2013

**RAJAN DAHAL**

has been admitted as a Chartered Accountant member of this Institute pursuant to the Nepal Chartered Accountants (with amendment) Act, 1997 and Nepal Chartered Accountants Regulations, 2004.

सिए. विनय प्रकाश श्रेष्ठ  
कार्यकारी निर्देशक  
CA. Binay Prakash Shrestha  
Executive Director

सिए. मधु बिर पाण्डे  
अध्यक्ष  
CA. Madhu Bir Pande  
President



# नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था The Institute of Chartered Accountants of Nepal

(Established under Nepal Chartered Accountants Act, 1997)

## पेशागत प्रमाणपत्र



प्रमाणपत्र नं. ५६५

मिति: २०७०।०२।०९

राजन दाहाल

चार्टर्ड एकाउन्टेन्ट सदस्यता नम्बर ६५८

लाई नेपालमा चार्टर्ड एकाउन्टेन्टको रूपमा लेखा व्यवसाय गर्न नेपाल चार्टर्ड एकाउन्टेन्ट्स (संशोधन सहित) ऐन, २०५३ र नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमावली, २०६१ बमोजिम यो पेशागत प्रमाणपत्र दिईएको छ। यो प्रमाणपत्र मिति २०७० जेष्ठ ०९ गते देखि २०७० साल आषाढ मसान्तसम्म र नवीकरण अवधिसम्म बहाल रहने छ।

## Certificate of Practice

Certificate No. 565

Date : May 23, 2013

This is to certify that

**RAJAN DAHAL**

Chartered Accountant Membership No. 658

is entitled to practice as Chartered Accountant in Nepal pursuant to the provisions of the Nepal Chartered Accountants (with amendment) Act, 1997 and the Nepal Chartered Accountants Regulation, 2004. This Certificate shall be valid from May 23, 2013 to July 15, 2013 and up to the date of renewal.

सिए. विनय प्रकाश श्रेष्ठ

कार्यकारी निर्देशक

CA. Binay Prakash Shrestha

Executive Director

सिए. मधु विर पाण्डे

अध्यक्ष

CA. Madhu Bir Pande

President



नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था  
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

(Established under the Nepal Chartered Accountants Act, 1997)

POB No: 5289, Satdobato, Lalipur, Website: www.ican.org.np

Tel: 01 5530832, 5530730 Fax: 01 5550774

क.स. २४४७

लेखाव्यवसायी संस्था नवीकरण निस्सा

श्री आर डि एसोसिएट्स

चार्टर्ड एकाउन्टेन्ट्स

संख्या दर्ता नं: ४६३

प्रकार: एकलौटी

लेखाव्यवसायीबाट आर्थिक वर्ष २०७५/२०७६ को फर्म नवीकरण शुल्क वापत नियमानुसारको दस्तुर (रसिद नं. ९९३७) प्राप्त भएकाले नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमावली, २०६१ को नियम ५९ बमोजिम २०७६ आपाढ मसान्त सम्मको लागि उक्त फर्मको नवीकरण गरिएको छ।

प्रोप्राइटर:

१ श्री राजन दाहाल

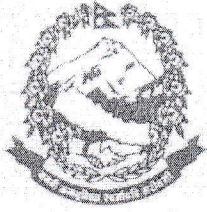
स.नं.: ६५८

पे.प्र.नं.: ५६५

मिति: २०७५/०५/२५



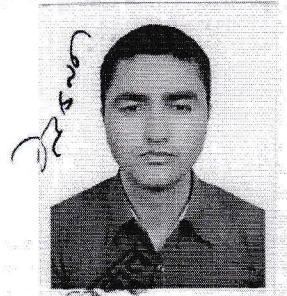
अधिकृत दस्तखत



चौमासिक

नेपाल सरकार  
अर्थ मन्त्रालय  
आन्तरिक राजस्व विभाग

आन्तरिक राजस्व विभाग  
आन्तरिक राजस्व कार्यालय, काठमाडौं कोष नं.  
आन्तरिक राजस्व कार्यालय, काठमाडौं कोष नं.  
काठमाडौं



स्थायी लेखा नम्बर (PAN) दर्ता प्रमाण पत्र

VAT समेत दर्ता

पान: ६०१३८०९४३  
आन्तरिक राजस्व कार्यालय: काठमाण्डौ १  
करदाता सेवा कार्यालय: कोटेश्वर

मिति: ०३ ०६ २०७०  
मु.अ.कर दर्ता मिति: ०३ ०६ २०७०  
दिन महीना साल

करदाताको नाम: राजन दाहाल  
कारोबारको नाम: आर डि एसोसिएट्स  
करदाताको प्रकार: ब्यक्तिगत  
ठेगाना: वडा नं ९, महानटार  
गाविस: गोठाटार  
काठमाण्डौ  
व्यवसाय कारोबारहरू: दर्तावाल लेखाकर्ता तथा परीक्षक

दर्ता भएको मितिले ७ दिन भित्र  
तोकिए बमोजिमको कर पाटी  
अनिवार्य रुपमा राख्नु होला। साथै  
PAN नं. उल्लेखित विल/विजक  
जारी गर्नुहोला।

करदाताको दस्तखत

कर अधिकृतको दस्तखत

अतिरिक्त कारोबारहरू

क्र.सं.	कारोबारको नाम	ठेगाना	सुरु मिति	जारी गर्नेको दस्तखत
१				
२				
३				

करदाताले पालना गर्नुपर्ने कर्तव्यहरू:

- कारोबार गर्दा अनिवार्य रुपमा विल विजक जारी गर्नुपर्छ।
- मू.अ.करमा दर्ता हुनेले प्रत्येक कर अवधि (मासिक वा द्वैमासिक वा चौमासिक) समाप्त भएको २५ दिनभित्र मू.अ.कर विवरण तथा मू.अ.कर रकम बुझाउनु पर्छ।
- अन्तःशुल्क लाग्ने कारोबार गर्नेले अन्यथा व्यवस्था गरेकोमा बाहेक प्रत्येक महिना समाप्त भएको २५ दिनभित्र मासिकवारी र अन्तःशुल्क रकम बुझाउनु पर्छ।
- प्रत्येक आर्थिक वर्षका आय विवरण असोज मसान्तभित्र बुझाउनु पर्छ।
- समयमा विवरण र कर रकम नबुझाएमा व्याज, शुल्क र जरिवाना लाग्नेछ।
- यो प्रमाणपत्र देखिने गरी कारोबार स्थल मुख्य कार्यालयमा राख्नु पर्नेछ।
- कुनै द्विविधा भएमा कार्यालयमा सम्पर्क राख्नुहोला।