

TOPRAJ AND ASSOCIATES

REGISTERED AUDIT FIRM
CERTIFICATE NO. 4170 "GHA"
PAN NO. 300356355

BANGANGA NA.PA. WARD NO. 07,
BANGAIN, KAPILVASTU
MOBILE NO. 9847034512

Subject: Auditor's Reports

To
Chairman's of
M/S Nepal Adharsha Multiple Campus
Shivaraj Municipality - 01, Shivapur, Kapilvastu

We have audited the attached Balance Sheet of **M/S Nepal Adharsha Multiple Campus**, Shivaraj Municipality - 01, Shivapur, Kapilvastu as on **31st Ashad, 2081 (15th July, 2024)** and related statements of Profit and Loss account and Cash Flow statement for the year then ended. These financial statements are the responsibility of the educated institute. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Nepal Standards on Auditing or relevant parties. Those statements or relevant practices required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by Community as well as evaluating the overall financial statement presentation. We believe that our audit provides a revocable basis for opinion. The financial statements give a true and fair view of the financial position for the Community Educational Institute of **31st Ashad, 2081 (15th July, 2024)** and of result of its operations and its cash flow for the year then ended in accordance with Nepal Accounting Standards and comply with relevant Act 2058.

- The accounts and records of the Educational Institute have been maintained in accordance with the law.
- The financial statements conform to the accounts maintained by the educational Community Institute.
- To the best our information and according to the explanation given to us, the member or any employee of the firm has not acted contrary to the previous of law relating to account, nor caused direct loss or damage to the firm or misappropriated the funds of the Campus.

Date: 2081.06.12


Register Auditor



NEPAL AADARSHA MULTIPLE CAMPUS

Shivaraj Na.Pa-01, Shivapur, Kapilvastu, Nepal

Balance Sheet as on 31st Ashadh 2081

Particulars	Annexure	Current Year	Previous Year
<u>Sources of Fund:</u>			
Reg. Capital	1	18,003,239.05	18,003,239.05
AKSHYA KOSH (FUND)		51,500.00	-
Reserve and Surplus		7,868,786.41	6,260,661.53
<u>Secured Loan</u>			
Secured Loan Garima Bikas Bank		-	1,300,000.00
Total Liability		25,923,525.46	25,563,900.58
Fixed Assets less Depreciation	6	19,604,405.71	20,309,652.32
<u>Current Assets:</u>			
Receivable_Rajat Gupta		3,250.00	3,250.00
Hemraj Sharma		78,000.00	-
Advance_Ram Khanal		66,280.49	201,455.49
Cash & Bank Balance	2	7,130,605.26	5,764,700.77
Total Current Assets		7,278,135.75	5,969,406.26
Less: Current Liabilities	3	959,016.00	715,158.00
Working Capital		6,319,119.75	5,254,248.26
Total Assets		25,923,525.46	25,563,900.58

The aforementioned schedules and Notes to Accounts form an integral part of this Balance Sheet.

As per our attached report


Accountant


Chairman


Campus Chief


Reg. Auditor

Campus Chief
Nepal Aadarsha Multiple Campus
Shivaraj-1, Shivapur



NEPAL AADARSHA MULTIPLE CAMPUS

Shivaraj Na. Pa. 01, Shivpur, Kapilvastu, Nepal

Income Statement as on 31st Ashadh 2081

Particulars	Annexure	Current Year	Previous Year
<u>Income:</u>			
Internal Income	5	9,969,050.00	9,413,620.91
Interest Income From Banks and Others		90,421.80	9,748.00
External Income	5, 6	3,550,884.00	2,554,200.00
Gross Profit		13,610,355.80	11,977,568.91
<u>Expenditure:</u>			
Administrative Expenses	4	9,739,358.24	9,626,054.67
Deprecation	7	1,740,454.68	1,852,595.22
Others Expenses	4	522,418.00	235,565.00
Interest on Bank Loan & Charges			4,204.71
Total Expenditure		12,002,230.92	11,718,419.60
Net Profit before income tax		1,608,124.88	259,149.31
Income tax provision		-	-
Net Profit		1,608,124.88	259,149.31
Profit From Previous Year		6,260,661.53	6,001,512.23
Drawing		-	-
Profit Transferred to Balance Sheet		7,868,786.41	6,260,661.53

The aforementioned schedules and Notes to Accounts form an integral part of this Balance Sheet.

Accountant

Chairman

Campus Chief

Reg. Auditor

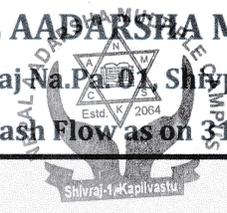
Campus Chief
Nepal Aadarsha Multiple Campus
Shivaraj-1, Shivapur



NEPAL AADARSHA MULTIPLE CAMPUS

Shivaraj Na. Pa. 01, Shivpur, Kapilvastu, Nepal

Cash Flow as on 31st Ashadh 2081



Particulars	Current Year	Previous Year
A. Cash Flow From Operating Activities		
Net Profit after tax and ordinary expenses	1,608,124.88	259,149.31
Adjustments		
Depreciation	1,740,454.68	1,852,595.22
Profit before changes Working Capital	3,348,579.56	2,111,744.53
Decrease/(Increase) in Current Liabilities	243,858.00	(616,052.00)
Increase/Decrease in Debtors, Advance & Deposits	57,175.00	(228,086.49)
Increase in Loan	-	-
Cash Flow From Operating Activities	3,649,612.56	1,267,606.04
B. Cash Flow From Investing Activities		
Purchase of Fixed Assets	(1,035,208.06)	-
Net Cash Flow From Investing Activities	(1,035,208.06)	-
C. Cash Flow From Financing Activities		
Increase in Share Capital	-	-
Fund Capital	51,500.00	-
Drawings (Secured Loan)	(1,300,000.00)	2,750,000.00
Net Cash Flow From Financing Activities	(1,248,500.00)	2,750,000.00
Net Increase in Cash & Cash Equivalent	1,365,904.50	4,017,606.04
Opening Cash & Bank Balance	5,764,700.77	5,762,297.61
Closing Cash & Bank Balance	7,130,605.27	9,779,903.65

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Accountant


Chairman


Campus Chief
Campus Chief
Nepal Aadarsha Multiple Campus
Shivaraj-1, Shivapur


Reg. Auditor



NEPAL AADARSHA MULTIPLE CAMPUS

Shivaraj Na.Pa. 01, Shivpur, Kapilvastu, Nepal



Details of Capitals as on 31st Ashadh 2081

Annexure -1

S No.	Particulars	Current Year	Previous Year
1	Reg. Capital	18,003,239.05	18,003,239.05
	Total	18,003,239.05	18,003,239.05

Details of Cash & Bank Balances For F/Y 2080/081

Annexure -2

S No.	Particulars	Current Year	Previous Year
1	CASH IN HAND	26,677.40	5,659.53
2	RBB BANK -CA_TAUlihAWA	3,868,105.00	2,298,379.00
2	NMB BANK LTD-CA_CHANDRAUTA	53,015.75	99,838.73
3	GLOBAL IME BANK-CA_CHANDRAUTA	110,717.86	108,939.96
4	GLOBAL IME BANK-FD_CHANDRAUTA	-	-
5	NEPAL BANK LTD-CA_CHANDRAUTA	976,343.09	75,705.00
6	ADBL-CA_KRISHANANAGAR	793.60	793.60
7	GARIMA BIKAS BANK-CA_CHANDEAUTA	185,333.52	5,000.00
8	GARIMA BIKAS BANK-AXCHYA KOSH_CHANDEAUTA	51,500.00	1,500,000.00
9	GARIMA BIKAS BANK LTD AKSHYA KOSH A/C	210.44	-
10	NABIL BANK-CA_CHANDRAUTA	163,049.58	117,941.50
11	NABIL BANK-FD_CHANDRAUTA	650,000.00	650,000.00
12	SHINE RESUNGA DEV. BANK-CA_CHANDRAUTA	144,859.02	2,443.45
13	SHINE RESUNGA DEV. BANK-FD_CHANDRAUTA	900,000.00	900,000.00
	Total	7,130,605.26	5,764,700.77

Details of current liabilities For F/Y 2080/081

Annexure - 3

S No.	Particulars	Current Year	Previous Year
1	Nepal Adarsha HSS (10+2) advance FY 2064/65	355,000.00	355,000.00
2	Others Payable	5,325.00	19,785.00
3	Audit Fees Payable'	30,000.00	23,550.00
4	Pravat Books and Stationary	33,781.00	33,781.00
3	Staff Salary Payable	-	6,600.00
4	Social TDS	276,315.00	22,347.00
10	Audit Fees TDS	15,705.00	11,205.00
11	Shree Ram Oil	29,790.00	29,790.00
13	Fund of Library_Students	201,100.00	201,100.00
14	Students WF Fund	12,000.00	12,000.00
	Total	959,016.00	715,158.00


Accountant


Chairman


Campus Chief


Reg. Auditor

Campus Chief
Nepal Adarsha Multiple Campus
Shivaraj-1, Shivapur



NEPAL AADARSHA MULTIPLE CAMPUS

Shivaraj Na.Pa. 01, Shivpur, Kapilvastu, Nepal

Details of Administrative Expenses For F/Y-2080/081

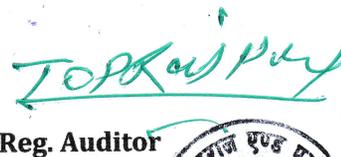
Annexure - 4

S.N.	Particulars	Current Year	Previous Year
A	Direct Expenditure		
1	Visit, Travelling & Daily Allowance and Transport Fees	184,744.00	293,580.00
2	Printing and Stationary	156,830.00	262,914.00
3	TU Exam Expenses	603,305.00	421,940.00
	Internal Exam Fees Expenses	73,930.00	
4	Service Expenses (TU)	131,250.00	72,250.00
5	Practicital Exam Expenses	64,500.00	78,500.00
6	Electricity and Water	78,792.00	43,620.00
7	Renual and Registration	321,500.00	142,500.00
8	Repair and Maintainace	106,951.00	255,263.00
9	Cleaning Expenses	25,100.00	56,010.00
10	Fuel Expenses	840,708.24	796,397.00
11	Refreshment Expenditure	96,790.00	
12	Telephone and Telex	8,800.00	
13	Miscellaneous Expenses	38,960.00	373,927.00
14	Advertismment and News Paper Expenses	14,000.00	16,500.00
15	Dashain Expenses	434,350.00	476,550.00
16	Salary Expenses	6,390,400.00	6,228,252.67
17	Insurance	55,722.00	58,491.00
18	Training Expenses	72,826.00	
19	Pooja Expenses	9,900.00	
20	Purchase of TIE		34,360.00
21	Audit Fees	30,000.00	15,000.00
	Total	9,739,358.24	9,626,054.67
B	<u>Others Expenses</u>		
1	Guest and Hospility Expenses	46,640.00	
	Welcome and Fairwell Expenses	80,628.00	
	Annual Gernal Meeting Expenses	184,650.00	
	General Medical Expenses	5,500.00	
3	Election Exp and Scholership Exp.	205,000.00	235,565.00
	Total	522,418.00	235,565.00


Accountant


Chairman


Campus Chief
Campus Chief
Nepal Aadarsha Multiple Campus
Shivaraj-1, Shivapur


Reg. Auditor



NEPAL AADARSHA MULTIPLE CAMPUS

Shivaraj Na.Pa. 01, Shivpur, Kapilvastu, Nepal

Details of Administrative Incomes For F/Y 2080/081

Annexure - 5

S.N.	Particulars	Current Year	Previous Year
A	Internal Income		
1	Entry Fee	2,556,855.00	3,141,495.00
2	Admit Card Income		
3	Fines		700.00
4	Monthly Fees	5,141,520.00	4,107,125.00
5	Application Fees		
6	Practical Fees	127,575.00	139,450.00
7	ID Card Fees	45,800.00	76,500.00
8	Exam Fees	537,225.00	920,695.00
9	Extra Activities Income	153,300.00	
10	Reg. Fees	93,800.00	134,000.00
13	TIE Fees	7,800.00	
	Internal Exam Fees	293,400.00	
14	Teaching Excercise Fees	144,000.00	83,150.00
15	Transportation	264,300.00	255,350.00
16	Welcome and Firewell Income	59,800.00	-
17	TU Service Fees	433,875.00	426,625.00
18	Certificate Income	109,400.00	82,000.00
19	Miscellaneous Incomes(Fees)	400.00	46,530.91
	Total	9,969,050.00	9,413,620.91
B	External Income:		
1	Student Union Fees	25,900.00	
2	Hostel Fees	57,000.00	
3	Election Income	375,000.00	84,200.00
	Total	457,900.00	84,200.00

Details of Donation Incomes For F/Y 2080/081

Annexure - 6

S.N.	Particulars	Current Year	Previous Year
1	Shivaraj Na.Pa., Chandrauta	357,784.00	
2	Social Development Ministry, Lumbini State	205,000.00	180,000.00
3	Tribhuwan Unniversity Grant (Regular) (UGC)	1,655,200.00	1,540,000.00
4	Tribhuwan Unniversity Grant Research Training (UGC)	125,000.00	
5	Tribhuwan Unniversity Grant for Equipment Purchase (UGC)	750,000.00	750,000.00
	Total	3,092,984.00	2,470,000.00

Accountant

Chairman

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Reg. Auditor

Campus Chief
Nepal Aadarsha Multiple Campus
Shivaraj-1, Shivapur



Balance Sheet as on 31st Ashadh 2081

S.N.	Particulars	Block	Opening Balance	Addition During the year			Total	Depreciation Base	Dep Rate	Dep. for the year	W.D.V as on 31 Ashadh
				Up to Poush	Up to Chaitra	Up To Ashadh					
1	Building	A	15471667.29	-	195,784.00	-	15,667,451.29	5%	780,109.50	14,887,341.79	
2	Land	A	689402.22	-	-	-	689,402.22	0%	-	689,402.22	
3	Office Furniture and Equipments	B	1314067.367	-	750,531.06	-	2,064,598.43	25%	453,605.35	1,610,993.08	
4	Vehicle	C	1360896	-	70,000.00	-	1,360,896.00	20%	272,179.20	1,088,716.80	
5	Software Plant and Machinery, Playing Materials and Books FAN	E D	0 1473619.449	7,000.00	4,128.00	7,765.00	1,492,512.45	25%	11,666.67	1,269,618.49	
	Grand Total		20,309,652.32	7,000.00	1,020,443.06	7,765.00	21,344,860.38		1,740,454.68	19,604,405.71	

Previous Year

S.N.	Particulars	Block	Opening Balance	Addition During the year			Total	Depreciation Base	Dep Rate	Dep. for the year	W.D.V as on 31 Ashadh
				Up to Poush	Up to Chaitra	Up To Ashadh					
1	Building	A	15,930,609.56	355,356.00	-	-	16,285,965.56	5%	814,298.28	15,471,667.29	
2	Land	A	689,402.22	-	-	-	689,402.22	0%	-	689,402.22	
3	Office Furniture and Equipments	B	1,697,778.82	54,311.00	-	-	1,752,089.82	25%	438,022.46	1,314,067.37	
4	Vehicle	C	1,701,120.00	-	-	-	1,701,120.00	20%	340,224.00	1,360,896.00	
5	Plant and Machinery, Playing Materials and Books	D	1,220,310.94	513,359.00	-	-	1,733,669.94	15%	260,050.49	1,473,619.45	
	Grand Total		21,239,221.55	923,026.00	-	-	22,162,247.55		1,852,595.22	20,309,652.32	

TOPKAPU

[Signature]
Chairman

[Signature]
Accountant

[Signature]
Campus Chief



Nepal Aadarsha Multiple Campus
Shivaraj-1, Shivapur