

Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Audit Report

F/Y-077-078

Date- 2078.10.16

S.Rimal & Associates
Regd. Auditor, Class-"B"
Tikapur-1, Kailali

PAN-301505433
CPO-2957, M.No.-7291
Phone No. 9858422600

To the Members of
Birendra Bidhya Mandir Campus(201257056)
(A Public Educational Trust)
Tikapur-1, Tikapur, Kailali
Ref : Independent Auditors Report.

Opinion

We have audited the financial statements of **Birendra Bidhya Mandir Campus (Here after called Campus)** , which comprise the statement of financial position as at Ashadh end , 2078, (July 15, 2021) and the statement of income , statement of change in equity and statement of cash flows for the year then ended, and notes to the financial statements , including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of the **Campus** as at Ashad 31, 2078 (July 15, 2021) and (of) its financial performance and its cash flow for the year then ended in accordance with generally accepted **Accounting Standard of Nepal**.

Basic for Opinion

We conducted our audit in accordance with generally accepted **Accounting Standard of Nepal**. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the **Campus** in accordance with the Institute of Chartered Accountants ' of Nepal's Hand Book on Code of Ethics for professional Accountants (ICAN Code of Ethics) together with the ethical requirements that are relevant to our audit of the financial statements in [jurisdiction], and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. We do not found any financial transactions of this Firm during audit period.

Management's responsibilities and Those Charged with Governance for the financial Statements

Management is responsible for the preparation & fair presentation of the financial statement in accordance with **NAS** for and for such internal control as management determines s necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the **Campus** ability to continue as a going concern, disclosing, a applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing The **Campus** financial reporting process.



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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on other legal & Regulatory Requirements

On the basis of our examination , Campus's explanations given to us, Campus Act 2063 , TU Act & other relevant laws & directives , we would like to state that:

1. We have obtained all the information and explanations, which were considered necessary for the purpose for audit.
2. **Campus** has kept proper books of accounts as required by law, in so far as it appears from our examination of these books of account.
3. The Financial Statements dealt with by this report are in agreement with the books of account maintained by the **Campus**.
4. During our examination of the books of account of the **Campus**, we have not come across the case where Board of Directors or any office holder or any employee or any member thereof or any representative of the **Campus** has acted contrary to the provisions of law or caused loss or damage to the **Campus**, and
5. We have not come across any fraudulence in the Accounts.

For: **S. Rimal & Associates**
(Sitaram Rimal)
Date-2078.10.16



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Statement of Financial Position

As at Ashad End 2078 (15 July, 2021)


(Figure in NPR)

Assets & Properties	Note	This year Rs.	Last year Rs.
Non Current Assets(1)		115,416,597.04	109,894,514.98
Property, Plants & Equipments	4.1	92,397,217.65	87,068,923.10
Intangible Assets	4.2	222,010.51	276,050.51
Investment	4.3	20,660,000.00	20,660,000.00
Other Non-current Assets	4.4	2,137,368.88	1,889,541.37
Current Assets(2)		4,542,216.47	2,530,904.64
Closing Stock/ Inventories	4.5	-	-
Trade & other Receivables	4.6	1,847,423.75	2,148,465.01
Investment	4.3	-	-
Cash & Cash Equivalents	4.7	2,694,792.72	382,439.63
Total(1+2)		119,958,813.51	112,425,419.62

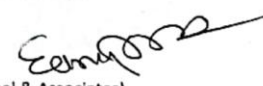
Capital & Liabilities	Note	This year Rs.	Last year Rs.
Equity Capital/ Networth(1)		106,966,722.03	95,981,235.46
Share Capital Fund	4.8	-	-
Capital Grant Fund	4.9	26,099,710.82	16,509,670.89
Reserve & Retained Earnings	4.10	80,867,011.21	79,471,564.57
Total Liabilities Capital(2)		12,992,091.48	16,444,184.16
Non Current Liabilities:-		3,654,900.23	2,230,559.63
Loan & Borrowing	4.11	-	-
Employee Benefit & other non-current Liabilities	4.12	3,654,900.23	2,230,559.63
Current Liabilities & Loans:-		9,337,191.25	14,213,624.53
Employee Benefit Liabilities	4.12	-	-
Loan & Borrowing(OD/STL/WCL)	4.11	1,843,017.81	3,172,134.96
Trade & Other Payables	4.13	7,399,419.79	10,775,755.52
Income Tax liabilities	4.15	-	-
Other Tax liabilities & Provisions	4.14	94,753.65	265,734.05
Total(1+2)		119,958,813.51	112,425,419.62
Contingent Liabilities		-	-

The accompanying accounting policies and notes are an integral part of the financial statements.
As per our report of even date attached


Accountant


Campus Chief


Chairman


(S.Rimal & Associates)
Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Statement of Income

For the Fiscal Year (077/078) ended as on Ashad 31, 2078(July 15, 2021)

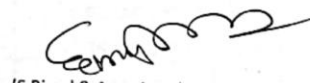
Particulars	Note	This year Rs.	Last year Rs.
Income			
Revenue from operation(Sales)	4.16	10,536,495.37	6,779,653.94
Other Income	4.17	6,115,582.74	2,565,407.49
Total Income(Net)		16,652,078.11	9,345,061.43
Expenses			
Direct Expenses(Excluding Employee Benefits)	4.18	1,421,640.74	1,132,693.17
Employee Benefit Expenses (Total)	4.20	9,437,059.17	8,699,891.95
Operating Expenses (Excluding Employee Benefits)	4.19	951,097.40	733,364.96
Financial cost Expenses(Interest)	4.21	527,485.33	202,278.80
Depreciation & Amortization	4.1+4.2	2,919,348.83	1,372,375.88
Total Expenses		15,256,631.47	12,140,604.76
Operating Profit Before Tax		1,395,446.64	(2,795,543.33)
Less: Tax Expenses	4.22	-	-
Net Profit/Surplus After Tax		1,395,446.64	(2,795,543.33)

*The accompanying accounting policies and notes are an integral part of the financial statements.
As per our report of even date attached*


Accountant


Campus Chief


Chairman


(S.Rimal & Associates)
Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Statement of Cash Flow

For the Fiscal Year (077/078) ended as on Ashad 31, 2078 (July 15, 2021)

Particulars	This year Rs.	Last year Rs.
1. Cash Flow from Operating Activities		
Net Profit/ Surplus(Loss)	1,395,446.64	(2,795,543.33)
Add. Depreciation & Amortization	2,919,348.83	1,372,375.88
(A) Cash Flow before Change in W.C.	4,314,795.47	(1,423,167.45)
Change in Current Assets & Liabilities		
Decrease (Increase) in Sotcks	-	-
Decrease (Increase) Investment	-	(20,660,000.00)
Decrease (Increase) in Trade Receivables	301,041.26	(2,148,465.01)
Increase (Decrease) In Employee Benefit	-	-
Increase (Decrease)in Trade Payables	(3,376,335.73)	10,775,755.52
Increase (Decrease) in Tax liabilities & Provision	(170,980.40)	265,734.05
(B) Net Current Assets	(3,246,274.87)	(11,766,975.44)
Net Cash Flow from Opt. Activities=(A+B)	1,068,520.60	(13,190,142.89)
2. Cash Flow From Investing Activities		
(Gain) Loss on sale of fixed assets	-	-
(Purchase) Sale of Fixed Assets	(8,178,603.38)	(88,441,298.98)
(Increase)Decrease in Intangible Assets	(15,000.00)	(276,050.51)
(Increase)Decrease in other non current Assets	(247,827.51)	(1,889,541.37)
Net Cash flow from Investing Activities	(8,441,430.89)	(90,606,890.86)
3. Cash Flow From Financing Activities		
Issues of Shares	-	-
Change in Employee Benefit & other non current liabilities	1,424,340.60	2,230,559.63
Change in all Loans	(1,329,117.15)	3,172,134.96
Reserved Fund	-	82,267,107.90
Other Grant	9,590,039.93	16,509,670.89
Net Cash flow from financing activities	9,685,263.38	104,179,473.38
Net Change In Cash & Cash Equivelent(1+2+3)	2,312,353.09	382,439.63
Add:Opening Cash & Cash Epyuivalent	382,439.63	-
Closing Cash & Cash Equivelent	2,694,792.72	382,439.63

The accompanying accounting policies and notes are an integral part of the financial statements.

As per our report of even date attached


Accountant


Campus Chief


Chairman


(S.Rimal & Associates)
Auditor




Birendra Bidhya Mandir Campus(201257056)
Tikapur-1, Tikapur, Kailali
Statement of changes in Equity
As at Ashad 31, 2078 (15, July 2020)

Particulars	Share Capital	Share Premium	Capital Grant Fund	Dividend Fund	Reserve & Retained Earnings	Total Rs.
Opening Fund(Previous Year)	-	-	16,509,670.89	-	79,471,564.57	95,981,235.46
Adjustment in Reserves	-	-	-	-	-	-
Amount From Change in Policy	-	-	-	-	-	-
Total Balance as on 01.04.2076	-	-	16,509,670.89	-	79,471,564.57	95,981,235.46
Profit / Surplus (loss) during the year	-	-	-	-	1,395,446.64	1,395,446.64
This year addition	-	-	9,590,039.93	-	-	9,590,039.93
Additional capital Investment	-	-	-	-	-	-
Dividend Paid	-	-	-	-	-	-
Total Balance as on 01.04.2077	-	-	26,099,710.82	-	80,867,011.21	106,966,722.03

The accompanying accounting policies and notes are an integral part of the financial statements.
As per our report of even date attached


Accountant


Campus Chief


Chairman


(S. Rimal & Associates)
Auditor


Note-3: Notes to the Financial Statements

1. General Information:

Name of the Entity: Birendra Bidhya Mandir Campus(201257056)
Type of the Entity: Community Campus
Address of the Firm: Tikapur-1, Tikapur, Kailali
Chairman Navraj Rawal
Nature of the Firm: Providing College Level Education
PAN 201257056

Period and Date of Financial Statements:

The Financial Statements reports the financial information of the unit from 2077.04.01 to 2078.03.31 B.S.

Note-2:- Accounting Policies

Accounting Convention :-

The Financial Statement are prepared under the historical cost convention in accordance with framework prescribe by the Nepal Accounting Standards.

This Financial Statement is prepared on going concern basis unless otherwise stated.

Fixed Assets Accounting Polices :-

The fixed assets have been stated at its price including all the direct expenses incurred to make it ready to use condition. These assets are classified in to blocks as per the provision of income tax act, 2058.

Depreciation Policy :-

Depreciation is Charged on diminishing balance method and the depreciation rates applied are as prescribe the income tax act , 2058.

Trade Receivables & Trade Payable Accounting Policy accounting

Trade Receivables & Trade Payable are recorded at their transactions costs less any imperiment losses.

Investment:-

Investments are initially measured at cost and subsequently at lower of cost or market price. The provision for impairment is recognized in the statement of income.

Grant received from other entity - Grant received to purchase capital assets are classified as capital grant & other grant are classified as agreement with donar. Incase of capital grants annual depreciation is charged upon capital assets which is purchased from capital grants & it is (depreciation) add back to income in other income heading. Remaining part of any grant are recognised As deferred incom and treated as as per fulfillment of condition.

Revenue Recognition Policy :-

Sales(Fees) are recognized in dispatch to costumer and recorded net of bill value, excluding discount. Income except student fee(in cash basis) are recorded in accural basis.

Income Tax Policy

Community campus are Income tax free , therefore income tax is not calculated.

Employee Benefits:-

Employee costs are accrued in the year in which the associated services are rendered by employees of the entity.

Non Capitalized Assets Accounting Policy :-

Generally Rs. 5000.00 or above priced office materials are capitalized in fixed assets.



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Borrowing Cost

Borrowing costs are charged to the income statement in the period in which it is incurred. It includes bank comission & other credit related cost.

Expenses Accounting Policies :-

All Expenses are shown on accrual basis.

Note-3 :Notes the Accounts

Capital: Capital include Paid up capital , reserve & surplus, Grant fund, which is shown in SFP

Regrouping and restated of Figures :-Previous year figure have been regroupd and restated wherever necessary.

Rounding off:- Figure have been rounded off to the nearestupee, wherever necessary.

Transactions currency ; All Transaction figure are shown in NPR.

Related Disclosure:- In the opinion of the entity; the current assets, Loan & Advances are approximately of the the value stated, if realized, in the ordinary course of business, Provision of all known liabilities are adequate and not in excess of the amount reasonably necessary.

The accompanying accounting policies and notes are an integral part of the financial statements.

As per our report of even date attached




Accountant



Campus Chief



Chairman



Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Note 4.1:- Plant, Property & Equipments as at 2077 Ashadh End (15 July, 2020)

Group	Details Of Assets	Net Opening Assets	This Year Additions	Total Depl. Assets	Dep. Rate	Dep. Amount	Net Closing Assets
	Land	57,363,494.00	-	57,363,494.00	-	-	57,363,494.00
A	Building & Const.	15,772,165.87	9,644,161.98	25,416,327.85	5.00	788,608.29	24,627,719.56
	Office & electrics Equip.	524,107.83	499,455.00	1,023,562.83	25.00	131,026.96	616,485.87
B	Computers etc.	285,200.00	50,850.00	336,050.00	25.00	60,000.00	276,050.00
	Furniture Set.	807,036.71	1,037,169.30	1,844,206.01	25.00	201,759.18	1,642,446.83
	Vehicles	5,170.18	-	5,170.18	20.00	1,034.04	4,136.14
C	Other Assets	130,696.07	20,450.00	151,146.07	15.00	19,604.41	131,541.66
	Machinery	995,548.54	1,441,772.00	2,437,320.54	15.00	149,332.28	2,287,988.26
D	Sports & culturalMaterials	25,865.50	114,206.00	140,071.50	15.00	21,010.72	119,060.78
	Total	75,909,284.70	12,808,064.28	88,717,348.98		1,372,375.88	87,068,923.10

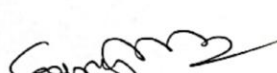
Note 4.1:- Plant, Property & Equipments as at 2078 Ashadh End (15 July, 2021)

Group	Details Of Assets	Net Opening Assets	This Year Additions	Total Depl. Assets	Dep. Rate	Dep. Amount	Net Closing Assets
	Land	57,363,494.00	-	57,363,494.00	-	-	57,363,494.00
A	Building & Const.	24,627,719.56	7,199,267.51	31,826,987.07	5.00	1,591,349.35	30,235,637.71
	Office & electrics Equip.	616,485.87	389,450.14	1,005,936.01	25.00	251,484.00	754,452.01
B	Computers etc.	276,050.00	-	276,050.00	25.00	69,012.50	207,037.50
	Furniture Set.	1,642,446.83	577,525.73	2,219,972.56	25.00	554,993.14	1,664,979.42
C	Vehicles	4,136.14	-	4,136.14	20.00	827.23	3,308.92
	Other Assets	131,541.66	-	131,541.66	15.00	19,731.25	111,810.41
	Machinery	2,287,988.26	-	2,287,988.26	15.00	343,198.24	1,944,790.02
D	Sports & culturalMaterials	119,060.78	12,360.00	131,420.78	15.00	19,713.12	111,707.66
	Total	87,068,923.10	8,178,603.38	95,247,526.48		2,850,308.83	92,397,217.65


Accountant


Campus Chief


Chairman


Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Note 4.2:- Intangible Assets as at Ashad end 2077

(NPR in Rs.)


Details Of Assets	Opening Assets	This Year Additions	This Year Disposal	Total Depl. Assets	Amortization	Closing Assets
Software/Website	276,050.00	-	-	276,050.51	-	276,050.51
Godwill	-	-	-	-	-	-
Patentet Rights	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	276,050.00	-	-	276,050.51	-	276,050.51

Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Intangible Assets as at Ashad end 2078

Details Of Assets	Opening Assets	This Year Additions	This Year Disposal	Total Depl. Assets	Amortization	Closing Assets
Software	276,050.51	15,000.00	-	291,050.51	69,040.00	222,010.51
Godwill	-	-	-	-	-	-
Patentet Rights	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	276,050.51	15,000.00	-	291,050.51	69,040.00	222,010.51


Accountant


Campus Chief


Chairman


Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

4. Explanatory Notes to the Financial Statements (Assets & Liabilities)
For the Fiscal Year ended 2077/078 as on Ashad end 2078 (July 15, 2021)

Note 4.3: Investment	This year Rs.	Last year Rs.
Investment in Fixed Deposit(1)	20,650,000.00	20,650,000.00
Kishan Bahuuddshiya Co-operative(Fixed Deposit)	20,000,000.00	20,000,000.00
Nepal Bank(Fixed Deposit)	650,000.00	650,000.00
Investment on Share(2)	10,000.00	10,000.00
Kishan Bahuuddshiya Co-operative(Share)	10,000.00	10,000.00
Total (1+2)	20,660,000.00	20,660,000.00
Non-current Portion(Due after more than 1 year)	20,660,000.00	20,660,000.00
Current Portion(Due within 1 year or less)	-	-

Note 4.4: Other Non Current Assets	This year Rs.	Last year Rs.
Other Assets	-	-
Books on Library	2,137,368.88	1,889,541.37
Total	2,137,368.88	1,889,541.37

Note 4.5: Closing Stock /Inventories (WN-1 or 8)	This year Rs.	Last year Rs.
Trading Goods (Held for Trading Goods)	-	-
Work -in-Progress	-	-
Total	-	-

Note 4.6: Trade Receivables/Advance /Debtors	This year Rs.	Last year Rs.
Min Raj Giri	10,000.00	10,000.00
Prem B K	15,000.00	15,000.00
Bhandari Brothers Constructions	-	2,123,465.01
Buddhiram Chaudhary	1,500.00	-
Jagendra Prasad Chaudhary	18,383.75	-
Janak Bahadur Rawal	1,764,000.00	-
Kalawati Swar	1,000.00	-
Kriti sinh Bam	500.00	-
Kshetra Lal Neupane	1,500.00	-
Laxman chaudhary	15,000.00	-
Premeshwor saho	1,000.00	-
Thir Prasad Upadhyay	18,540.00	-
Motisara saru Magar	1,000.00	-
Total	1,847,423.75	2,148,465.01

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Note 4.7: Cash & Cash equivalents	This year Rs.	Last year Rs.
Current A/C		
Cash Balance(Cash available on demand)	554,497.29	105,924.83
NBL Current (10700100771747000001)	13,686.96	-
NBL Current (10700106378326000001)	3,268.98	3,268.98
NBL Current (10700106490390000001)	4,947.00	4,947.00
NBL Current (10700106490390000001)	1,704.00	1,704.00
NBL Current (10701000768653000001)	81,136.55	43,111.35
Kumari Bank (30113401700336)(Kumari)	8,097.18	8,097.18
Global Ime Bank (Q701010000064)	72,152.51	472.76
Global Ime Bank (Q7010100000652)	74,571.80	4,046.73
ADBL(0822200415212012)	955.22	933.74
CCBL (0840000607CA)	4,000.00	29,000.00
CCBL (0840000052CL))	26,449.14	1,197.95
RBB Current (445000017401)	263,527.95	9,145.14
Saving A/C	2,140,295.43	276,514.80
Kishan Bahuuddshiya Co-operative(0020140002025000001)	199,968.93	197,517.51
MDBL(00200100074726000001)	2,146.00	2,146.00
MDBL(00201500070112000001))	27,961.28	27,621.71
MDBL(00201500071471000002))	46,800.45	46,376.25
Nava Jeevan(00301100081758000001)	1,468.57	1,434.40
Nava Jeevan(00301300051383000001))	1,484.58	1,418.93
Tala Thapa Tatha Sabha Hall Nirman(10700107039266000001)	1,860,465.62	-
Total	2,694,792.72	382,439.63

Cash & Cash equivalents comprises cash balance, call deposits and other short term highly liquid investments

Note 4.8:Share Capital Fund	This year Rs.	Last year Rs.
Registered Capital 5000 Shares@100	-	-
Issued Capital 5000 .Shares@100	-	-
Total	-	-

Note 4.9 Capital Grant Fund	This year Rs.	Last year Rs.
UP to Last Year	16,509,670.89	8,714,341.54
UGC Capital Grant (100%)	800,000.00	1,500,000.00
Capital Grant's(100%)	4,015,902.81	-
Janaki Rural Municipality(33%)	437,500.00	945,812.00
Urban Development & Building Office,Dhangadhi, Kailali(33%)	4,475,657.00	-
Local Development Instrastructure Program(33%)	861,203.00	5,349,517.35
Less: Depreciation	1,000,222.88	-
Total	26,099,710.82	16,509,670.89

Note: All Capital grant were received to construct buildings & other structure.

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Note 4.10: Reserves & Retained Earning A/C	This year Rs.	Last year Rs.
Reserve & Retained Earnings	80,867,011.21	79,471,564.57
Last years Balance (opening balance of R/E)	79,471,564.57	82,267,107.90
This Years Addition(Profit / surplus)	1,395,446.64	(2,795,543.33)
Total	80,867,011.21	79,471,564.57

Note: The reserve to be included within the Equity are share premium, retained earning and other reserves.

Note 4.11: Loan & Borrowing	This year Rs.	Last year Rs.
Fixed Deposit Loan	1,743,017.81	3,072,134.96
Individual loan unsecured(BBM School)	100,000.00	100,000.00
Total	1,843,017.81	3,172,134.96
Non-current Portion(Due after more than 1 year)		-
Current Portion(Due within 1 year or less)	1,843,017.81	3,172,134.96

Secured loan are collateralized by Fixed deposit.



Note 4.12: Employee Benefit & other non-current Liabilities	This year Rs.	Last year Rs.
Student Welfare Fund	139,050.00	110,100.00
Employee Provident Fund	2,761,830.23	1,544,164.63
FSU Fund	17,215.00	14,690.00
Unreconcile Bank Balance	40,305.00	40,305.00
Library Deposit	696,500.00	521,300.00
Total	3,654,900.23	2,230,559.63
Non-current Portion(Due after more than 1 year)	3,654,900.23	2,230,559.63
Current Portion(Due within 1 year or less)		-

Note 4.13: Trade & other Payables	This year Rs.	Last year Rs.
Trade & Other Payables(WN-8)	3,808,041.57	5,690,122.21
Staff Salary, Benefits & Other Personal Payable(WN-9)	3,508,799.97	5,012,496.31
Audit Fee	27,826.25	45,000.00
Advance Fee	54,752.00	28,137.00
Total	7,399,419.79	10,775,755.52

Note 4.14: Tax Liabilities & Provisions	This year Rs.	Last year Rs.
Remuneration Tax Payable	58,692.01	198,406.56
Social Security Tax on Wages & Palledari	29,030.89	34,660.50
TDS on Audit Fee	423.75	-
TDS Payable	6,607.00	32,666.99
Total	94,753.65	265,734.05

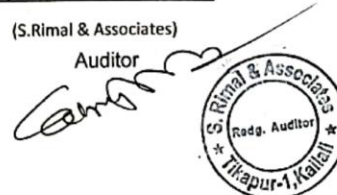
Note 4.15: Details of Income Tax Expenses & Liabilities	This year Rs.	Last year Rs.
Income tax This Year	-	-
Less: Rebate on covid- 19	-	-
Net Tax Payable/(Receivable)	-	-

Accountant 

Campus Chief  Chairman 

(S.Rimal & Associates)

Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Explanatory Notes to the Financial Statements (Revenue & Expenses) for Fiscal year ended 077-078

Note 4.16: Details of Sales (Revenue from operations)	This year Rs.	Last year Rs.
Admission Fee	466,993.00	749,190.00
Admission From Fee	1,000.00	-
Development Fee	353,495.00	416,200.00
Sports & co- curricular	50,100.00	83,500.00
Tution Fee	5,701,455.00	1,634,114.00
T. U. Service Fee	142,830.00	36,000.00
I-Card Fee	50,100.00	83,500.00
Library Fee	185,750.00	219,400.00
Practical & Lab Fee	63,600.00	25,300.00
Teaching Practice Fee	23,055.00	6,750.00
Application Fee For Job	5,500.00	9,000.00
Certificate Fee	16,450.00	16,000.00
Entrance Fee	70,800.00	173,300.00
Final Project Report Fee	525.00	25,920.00
Outstanding Fee	-	400.00
Participation Fee	-	25,000.00
Recommendation Fee	-	200.00
Registration Fee	173,700.00	279,895.00
Traning, Orientation & Workshop Fee	272,325.00	328,275.00
Constrution Cost Participation Fee	-	424,000.00
Admit Card Re-Issued	1,000.00	-
Exam Center Fee	205,790.00	-
Exam From Fee	979,930.00	-
Exam Fee(Internal & External)	390,995.00	864,930.00
Teaching Practice Book's Fee	3,000.00	-
Miscellaneous Income	255,077.37	251,954.94
UGC Regular Grant	1,123,025.00	1,126,825.00
Total	10,536,495.37	6,779,653.94

Note 4.17: Other income Details	This year Rs.	Last year Rs.
Bank Interest	2,661,679.86	2,565,407.49
Depreciation Income from Gapital grant Depriciated	1,000,222.88	-
Other Grant from UGC	2,453,680.00	-
Total	6,115,582.74	2,565,407.49

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Note 4.18: Direct Expenses	This year Rs.	Last year Rs.
Staff Salary & Benifits:-	9,437,059.17	8,699,891.95
Full Time Staff Salary & Benifits	6,638,701.97	5,727,188.50
Providend Fund	608,832.80	567,513.25
Part Time Salary(Master & Diploma)	729,180.32	641,204.00
Dashion Allowances	546,472.00	427,734.00
Part Tiime Staff Salary	601,180.00	882,450.00
Medical & Gratutity Exp.	-	244,502.20
Other Allowances	297,500.00	204,000.00
Wages	15,192.08	5,300.00
Other Direct Expenses:-	1,421,640.74	1,132,693.17
T. U. Exam Center 7 Exam From Exp.	716,580.00	597,307.10
Annual Function Expenses	-	26,053.00
T.U. Registration	4,000.00	247,200.00
M.ED. Entrance Exp.	-	64,500.00
T.U. Service Charges	146,500.00	34,000.00
Sports 7 Co- curricular Exp.	10,700.00	9,903.77
Teaching Practice Rxp. & Practical	36,650.00	23,510.00
Scholarship & Prize Exp.	1,425.00	10,800.00
Training & Seminar Exp.	7,440.00	2,900.00
Exam Center Exp.	303,186.82	-
Research & Journal	40,370.00	-
TDS On Bank Interest	131,378.92	-
Feast & Festival	23,410.00	116,519.30
Total	10,858,699.91	9,832,585.12

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Note 4.19: Details of office operating expenses	This year Rs.	Last year Rs.
Printing, Stationary & Reproduction Costs	95,383.00	111,756.00
Guest Entertainment & Hospitality	197,878.72	76,414.60
Communication Exp.	12,989.00	24,234.00
Water & Electricity Exp.	91,818.40	71,763.68
Travelling & Transportation Exp.	112,520.00	105,880.60
Auditing Fee & Expenses	28,250.00	25,000.00
Repair & Maintenance Exp.	69,732.78	54,340.00
Technical & Professional Exp.	-	60,914.00
Advertisement, Promotion & News Paper	52,300.00	63,190.00
Renewal Exp.	74,400.00	70,900.00
Donation & Assit	5,500.00	15,500.00
Affiliation	115,000.00	-
Fuel	7,500.00	-
Internet Fee	62,481.00	-
Other Exp.	25,344.50	-
Miscellaneous Exp.	-	53,472.08
Total	951,097.40	733,364.96

Note 4.20: Details of employee expenses	This year Rs.	Last year Rs.
Salaries & Benefits (Related to Direct expenses)	9,437,059.17	8,699,891.95
Salaries & Benefits (Related to Operatingt expenses)	-	-
Total	9,437,059.17	8,699,891.95

Note 4.21 Financial cost Details	This year Rs.	Last year Rs.
Interest on FD	527,485.33	202,278.80
Bank Comission & Charges	-	-
Total	527,485.33	202,278.80

Note 4.22: Details of Income Tax Expenses & Liabilities	This year Rs.	Last year Rs.
Income tax This Year	-	-
Less: Rebate on covid- 19	-	-
Total Tax Expenses	-	-


Accountant


Campus Chief


Chairman


(S.Rimal & Associates)
Auditor



Birendra Bidhya Mandir Campus(201257056)

Tikapur-1, Tikapur, Kailali

Working note-8:-Details of Trade & Other Payables

s.no.	Name of Customers	This Year Rs	Last Year Rs.
1	Decon Furniture Uddhyog	4,556.05	44,556.05
2	Bhandari Brothers Constructions	1,910,433.12	2,340,951.64
3	Bela Traders	-	19,503.00
4	FSU Election A/C	10,775.00	10,775.00
5	Jyoti Books & Stationers	489,585.65	609,797.45
6	Aayush Computers Trade & Suppliers	226,740.63	776,740.63
7	Himal Books	-	222,619.50
8	Kalantar Dainik	1,773.00	1,773.00
9	Krishna Gharti Traders	4,275.00	-
10	Karnali Mechanical & electrical Works	-	6,895.00
11	L.B. Furniture	-	57,211.60
12	Manidharma Traders	-	115,618.65
13	Manakamana Eta Uddhyog	123,281.00	123,281.00
14	Manakamana Studio & Flex Print	26,821.55	-
15	Nabraj Pandey	83,907.95	-
16	New Averilla Traders	125,745.79	180,745.79
17	New Janasewa Traders	94,896.01	312,702.09
18	New Kamal Bakas Uddhyog	-	12,917.50
19	Outstanding Schloorship fee 2074	29,575.00	-
20	R.P. Furniture Uddhyog	580,887.20	580,887.20
21	R.S. & Associates	15,000.00	15,000.00
22	S.Rimal & Associates	5,000.00	-
23	Shankar offset Press	-	11,081.25
24	Schoolarship payable	-	29,575.00
25	Samadhan News	5,826.50	3,364.00
26	Shiva Ganga Furniture	3,000.00	3,000.00
27	Shubha Laxmi opffsets	-	16,915.00
28	Sukdev Das Munsu	-	38,779.59
29	Sony Good Suppliers	65,962.12	65,962.12
30	Swapnil Traders	-	75,576.62
31	Yojana Metal Uddhyog	-	13,893.53
16	Total	3,808,041.57	5,690,122.21

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Working note-9:-Details of Employee salary benefit & other Payables

s.no.	Name of Customers	This Year Rs.	Last Year Rs.
1	Bam Bahadur Sodari	18,300.00	14,726.25
2	Brindra Upadhayay	-	35,194.50
3	Bikram Bahadur Shahi	11,235.00	-
4	Buddhiram Chaudhary	13,130.00	15,966.25
5	Chakra Bahadur Bhandari	244,754.98	322,181.13
6	Chakra Prasad Adhikari	9,631.25	4,840.00
7	Chandra Prakash sodari	15,757.50	36,676.25
8	Chetraj Joshi	12,197.50	-
9	Chhatra Bahadur Darlami	221,773.07	207,911.35
10	Chhetra Lal Neupane	2,295.00	-
11	Dandapani Pokhrel	258,847.59	360,818.82
12	Devendra Bahadur Kunwar	-	34,807.50
13	Dhansara Dhungana	2,610.00	29,425.00
14	Dharma Bahadur Bista	194,898.08	338,622.11
15	Dwarika Prasad Bhandari	282,420.84	385,644.07
16	Gagan Gharti Magar	229,156.99	334,281.48
17	Gyan Bahadur Chaudhary	133,465.18	184,424.59
18	Harka Bahadur Bhandari	410,036.29	401,750.70
19	Hiranya Prasad Sharma	4,462.50	-
20	Jagendra Prasad Chaudhary	7,267.50	-
21	Janaki Timilsena	11,808.75	22,185.00
22	Kalawati Swar	229,589.79	260,403.84
23	Kriti Sing Bam	296,726.93	396,173.58
24	Kumari Karuna Regmi	5,700.00	47,238.75
25	Lokraj Regmi	1,080.00	29,042.50
26	Lautan Chaudhary	36,675.33	155,932.27
27	Man Bahadur Thapa	12,393.75	40,736.25
28	Matisara saru Magar	67,390.44	72,588.25
29	Nawaraj sanjayal	6,015.00	-
30	Navraj Pandey	-	344,386.30
31	Niru Sharma	19,053.75	75,926.25
32	Prem Bahadur Chaudhary	12,197.50	-
33	Prem Sing Tiruwa	15,833.75	50,402.50
34	Premeshor Shahoo	255,219.69	354,310.77
35	Rajiv Koirala	279,746.02	251,065.12
36	Ram Narayan Tharu	49,065.00	35,932.93
37	Sapana Rawal	2,450.00	6,475.00
38	Sharmila Kunwar	6,588.75	-
39	Tejraj Bhandari	29,643.75	31,747.50
40	Thagguram Chaudhary	70,595.00	78,283.25
41	Thir Prasad Upadhayay	11,666.25	19,927.50
42	Tikaram Shrestha	10,278.75	-
43	Yamuna Bista	-	32,468.75
44	Yogendra Prasad Bajgain	6,842.50	-
Total		3,508,799.97	5,012,496.31

Accountant

Campus Chief

Chairman

Auditor

