Birendra Bidhya Mandir Campus

Tikapur-1, Tikapur, Kailali
201257056

Audit Report

F/Y-081-082

Date- 2082.07.26

S.Rimal & Associates
Tikapur-1, Tikapur, Kailali
PAN-301505433 **Phone No.-091-560600**
COP No. 2957 "B" **Mobile No.-9858422600**

To The Members of
Birendra Bidhya Mandir Campus
Tikapur-1, Tikapur, Kailali
Ref : Independent Auditors Report.

Auditor's Opinion (Qualified)

We have audited the financial statements of **Birendra Bidhya Mandir Campus.** (Here after called **Campus**) , which comprises the statement of financial position as at Ashadh end , 2082, (July16, 2025) 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report the accompanying financial statements present fairly, in all material respects, the financial position of the Compus as at Ashad 32, 2082 (July 16, 2025) and (of) its financial performance and its cash flow for the year then ended in accordance with Nepal Financial Reporting Standards(NFRS).

Basic for Qualified Opinion

Campus has not calculated its depreciation as preccribed by NAS for NPOs . It has calculated depreciation on Dimiminishing balance method as preccribed by Income Tax act 2058.

Campus has not make any provision of definied benefit scheme (Gratuity, leave and medical etc) on annual basis for its employees and it has also not done any provisions of social security fund(SSF) for it's employee and workers.

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 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.

Other information

There is no any changes due to implementation of NAS in Financial statement before 2081.03.31 and after 2081.04.01 and 2082.03.32 .

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 NPOs 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's 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 campus or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Campus's financial reporting process.

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

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.

As part of an audit in accordance with NSAs, we exercise professional judjemernt and maintain professional skepticism throughout the audit. We also-

* Identify and assess the risks of mateials misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures resposive 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, misrepresentaions,or the override of internal control.
* Obtain an understanding of internal control relevent to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of extressing an opinion on the effectiveness of the Campus'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 materiaal uncertainly exists related to events or conditions that may cast significant doubt on the Campus's ability to continue as a going concern.If we conclude that a material uncertainly exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statement 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 Campus to cease to continue as a going concern.

*Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presenation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we idetify during our audit.

We also provid those charged with governance witha a statement that we have compiled with relevent ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bearan our independence, and where applicable, related safeguards.

Report on other legal & Regulatory Requirements: we, further report 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.

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

4.In our opinion and to the best of our information and according to the explaination given to us, the financial statement the said statement of financial position, statement of profit or loss and comprehensive income, statement of changes in eqtity and statement of cash flows,read together with the notes forming part of the accounts give the innformation required by the compus Act in the manner so required and give a true and fair view.

i. In the case of statement of financial position, of the statement of affirs of the Campus as a Ashad 32, 2082 and,

ii. In the case of statement of comprehensive income, of the result of operations of the Campus for the year ended on Ashad 32, 2082 and

iii. In the case of the statement of cash flows, of cash inflow and outflow of the Company for the year ended on date

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-2082.07.26
UDIN:251112RA07291WTwy7

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

Birendra Bidhya Mandir Campus

Tikapur-1, Tikapur, Kailali

Statement of Financial Position

As at Ashad End 2082 (16 July, 2025)

(Figure in NPR)

Assets & Properties	Note	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan, 2080
Non Current Assets(1)		**141,640,496.30**	**140,959,903.81**	**134,085,872.84**
Property, Plant & Equipment	4.1	117,221,130.58	116,786,248.18	110,129,368.45
Intangible Assets	4.2	-	69,130.51	156,250.51
Investments	4.3	20,660,000.00	20,660,000.00	20,660,000.00
Other Non-current Assets	4.4	3,759,365.72	3,444,525.12	3,140,253.88
Current Assets(2)		**4,205,674.83**	**3,761,919.33**	**7,613,683.62**
Closing Stock/ Inventories	4.5	-	-	-
Trade & other Receivables	4.6	17,500.00	63,948.00	46,188.00
Investments	4.3	-	-	-
Cash & Cash Equivalents	4.7	4,188,174.83	3,697,971.33	7,567,495.62
Total Assets (1+2)		**145,846,171.13**	**144,721,823.14**	**141,699,556.46**

Capital & Liabilities	Note	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan, 2080
Equity Capital/ Networth(1)		**93,017,345.44**	**88,706,557.12**	**89,009,520.95**
Share Capital Fund	4.8	-	-	-
Reserve & Retained Earnings	4.10	93,017,345.44	88,706,557.12	89,009,520.95
Total Liabilities Capital(2)		**52,828,825.69**	**56,015,266.02**	**52,690,035.51**
Non Current Liabilities:-		**47,629,895.31**	**48,024,682.38**	44,531,169.59
Grant Fund	4.9	47,629,895.31	48,024,682.38	44,531,169.59
Loan & Borrowings	4.11	-	-	-
Employee Benefits Liabilities	4.12	-	-	-
Current Liabilities & Loans:-		**5,198,930.38**	**7,990,583.64**	**8,158,865.92**
Employee Benefits Liabilities	4.12	2,072,423.89	**1,899,708.89**	1,724,778.89
Loan & Borrowings(OD/STL/WCL)	4.11	100,000.00	100,000.00	100,000.00
Trade & Other Payables & Provisions	4.13	3,025,828.49	5,166,099.96	5,706,893.98
Income Tax liabilities	4.15	-	-	-
Other Tax liabilities	4.14	678.00	824,774.79	627,193.05
Total Equity & Liabilities (1+2)		**145,846,171.13**	**144,721,823.14**	**141,699,556.46**
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) **Regd. Auditor**

BIRENDRA BIDHYA MANDIR CAMPUS TIKAPUR, KAILALI

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

Birendra Bidhya Mandir Campus

Tikapur-1, Tikapur, Kailali

Statement of Income and Expenditure

For the Fiscal Year (081/082) ended as on Ashad 32, 2082 (July 16, 2025)

Particulars	Note	This year Rs.	Restated Last year Rs.
Income			
Revenue from operation(Sales)	4.16	28,747,516.85	22,390,253.50
Other Income	4.17	5,516,003.25	5,531,394.03
Total Income(Net)		**34,263,520.10**	**27,921,647.53**
Expenses			
Cost of Material Consumed(COGS)		-	-
Employee Benefit Expenses	4.18	7,115,162.05	5,775,343.40
Operating Expenses (Total)	4.21	17,123,690.35	17,147,697.20
Financial cost Expenses(Interest)	4.19	1,389,890.10	1,358,223.95
Depreciation & Amortization	4.22	-	-
	4.20	4,323,989.28	3,943,346.81
Total Expenses		**29,952,731.78**	**28,224,611.36**
Operating Profit Before Tax		**4,310,788.32**	**(302,963.83)**
Less: Tax Expenses	4.23	-	-
Net Profit After Tax		**4,310,788.32**	**(302,963.83)**

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

BIRENDRA BIDHYA MANDIR CAMPUS
TIKAPUR, KAILALI

Chairman

(S.Rimal & Associates)
Regd. Auditor

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

Birendra Bidhya Mandir Campus

Tikapur-1, Tikapur, Kailali

Statement of Cash Flow

For the Fiscal Year (081/082) ended as on Ashad 32, 2082 (July 16, 2025)

Particulars	This year Rs.	Last year Rs.
1. Cash Flow from Operating Activities		
Net Profit(Loss) for the year	4,310,788.32	(302,963.83)
Add. Depreciation & Amortization	4,323,989.28	3,943,346.81
(A) Cash Flow before Change in W.C.	**8,634,777.60**	**3,640,382.98**
Change in Current Assets & Liabilities		
Decrease (Increase) in Sotcks/ Inventories	-	-
Decrease (Increase) Investment	-	-
Decrease (Increase) in Trade & other Receivables	46,448.00	(63,948.00)
Increase (Decrease) in Employee Benefit	172,715.00	1,899,708.89
Increase (Decrease)in Trade & other Payables	(2,140,271.47)	5,166,099.96
Increase (Decrease) in Tax liabilities & Provision	(824,096.79)	824,774.79
(B) Net Current Assets	**(2,745,205.26)**	**7,826,635.64**
Net Cash Flow from Opt. Activities=(A+B)	**5,889,572.34**	**11,467,018.62**
2. Cash Flow From Investing Activities		
(Gain) Loss on sale of fixed assets	-	-
(Purchase) Sale of Fixed Assets	(4,689,741.17)	(120,729,594.99)
(Increase)Decrease in Intangible Assets	-	(69,130.51)
(Increase)Decrease in other non current Assets	(314,840.60)	(24,104,525.12)
Net Cash flow from Investing Activities	**(5,004,581.77)**	**(144,903,250.62)**
3. Cash Flow From Financing Activities		
Issues of Shares	-	-
Change in Employee Benefit	-	-
Change in other non-current liabilities	(394,787.07)	48,024,682.38
Change in all Loans	-	100,000.00
Reserved Fund	-	89,009,520.95
Dividend Paid/ Withdrawal	-	-
Net Cash flow from financing activities	**(394,787.07)**	**137,134,203.33**
Net Change in Cash & Cash Equivelent(1+2+3)	**490,203.50**	**3,697,971.33**
Add:Opening Cash & Cash Eqyuivelent	3,697,971.33	-
Closing Cash & Cash Equivelent	**4,188,174.83**	**3,697,971.33**

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) Regd. Auditor

BIRENDRA BIDHYA MANDIR CAMPUS TIKAPUR, KAILALI

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

Birendra Bidhya Mandir Campus
Tikapur-1, Tikapur, Kailali
Statement of changes in Equity
As at Ashad 32, 2082 (16, July 2025)

Particulars	Share Capital	Share Premium	Owner Fund	Other Reserves	Retained Earnings	Total Rs.
Opening Fund	-	-	-	-	88,706,557.12	88,706,557.12
Adjustment in Reserves	-	-	-	-	-	-
Amount From Change in Policy	-	-	-	-	-	-
Total Balance as on 01.04.2081	-	-	-	-	88,706,557.12	88,706,557.12
Profit or (loss) during the year					4,310,788.32	4,310,788.32
Issues of Shares	-	-	-	-	-	-
Allocation of Profit	-	-	-	-	-	-
Dividend Paid					-	-
Total Balance as on 01.04.2082	-	-	-	-	93,017,345.44	93,017,345.44

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

BIRENDRA BIDHYA MANDIR CAMPUS
TIKAPUR, KAILALI

Chairman

(S.Rimal & Associates)
Regd. Auditor

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

Birendra Bidhya Mandir Campus

Tikapur-1, Tikapur, Kailali

Note-: Notes to the Financial Statements

1. General Information:

Name of the Company:	Birendra Bidhya Mandir Campus
Type of the Campus:	Community based Educational Trust
Address of the Company:	Tikapur-1, Tikapur, Kailali
Chairman / MD	Hark Bahadur Bhandari
PAN	201257056
Contract No.	9858420949
Nature & bjective of the Company:	Providing Campus Level Education

2. Significant Accounting Policies

Basis of preparation

Statement of Compliance

These financial statements have been first time prepared in accordance with Nepal Accounting Standard for Non Profit Organizations (NAS for NPOs).

Basis of Measurement

The financial statements have been prepared on the historical cost convention basis except investments held-for-trade is measured at fair value.

Critical Accounting Estimates

The preparation of the financial statemetns in conformity with Nepal Accounting Standards for Non Profit Organizations (NAS fro NPOs) requires the use of certain critical accounting estimates and judgements. The Entity makes certain estimates and assumptions regarding the future events. In the future, actual result may differ from these estimates and assumptions. The estimates and assumptions that have a significant risk of causing a meterial adjustment to the carrying amounts of assets and liabilities within the next financial year are to be disclosed.

Functional and Presentation Currency

The financial statements are prepared in Nepalese Rupees, which is the **Entity's** functional currency. All the financial information presented in Nepalese Rupees has been rounded to the nearest rupee, except otherwise indicated.

Period and Authorization Date of Financial Statements:

The Financial Statements reports the financial information of the Entity from 2081.04.01 to 2082.03.32 B.S.

This Financial statement was authorised to issue by BOD/Management of entity .

Going Concerned:

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

3. Accounting Policies

Changes in Accounting policies & disclouser

The principal accounting policies adopted in the preparation of the financial statements are set out below. The policies have been consistently applied to all the years present, unless otherwise stated.

Property, plant and equipment

Items of property, plant and equipment are initially recognized at cost. Cost includes the purchase price and other directly attributable costs. Subsequently, items of property, plant and equipment are measured at cost less depreciation less impairment.

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

Depreciation Policy;-

Freehold land is not depreciated. Depreciation on assets under construction does not commence until they are complete and available for use. Depreciation is provided on all other items of property, plant and equipment as per income tax act 2058.

Depreciation has been computed on WDV method and no deferred tax is calculated.

Non Capitalized Assets Accounting Policy :-

Generally Rs. 5,000.00 or above priced office materials are capitalized in fixed assets.

Trade and other receivables

Trade and other receivables are stated at their cost less provision for impairment. The amount of the provision is recognized in the income statement.

Cash and cash equivalents

Cash and cash equivalents comprises cash balances, call deposits and other short term highly liquid investments.

Capital Fund

Grant received , Surplus & other reserve are shown in Capital Fund in SoFP.

Govt. Grant/deferred revenue

Government grants receipt for capital expenditure are generally deducted in arriving at the carrying amount of the asset purchased. Grants for revenue expenditure are netted against the cost incurred by the entity. Where retention of the Government Grant is dependent on the company satisfying certain criteria, it is initially recognised As deferred income. When the criteria for retention have been satisfied, the different income balance is released to the statement of income or netted against the asset purchased.

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 aseets 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 describe in Govt. grant.

Employee Benefits

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

Retirement Benefits

Defined contribution schemes

Benefits payable on contribution scheme is measure and recognized as expenses at the amount that needs to be contributed(whether or not actually contributed;i.e. on accrual basis) by the Campus during the reporting period.

Defined benefit schemes

Benefits payable for defined benefit scheme is measured and recognized as a liability at the amount that would be payable at the end of the reporting period, if the employees leaves on that date. Employees who have not completed the minimum period of service to be entitled to the retirment benefit at the reporting period are not considered in the measurement of the liability. Campus has not make any provision of defined benefit schemes on annual basis.

Taxation

Income tax is the expected tax payable on the taxable income for the year using tax rate at the balance sheet date and any adjustment to tax payable in respect of previous years.

Income Tax Liability;- This entity being a community based trust there is no any provision of income tax.

Trade and other payables

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

Trade and other payables are stated at their cost.

Income

Revenue from operation

Renenue for the sale of services, grants etc are Generally recognized in Income statemen on accural basis.

Interest income

Interest income are recognized in the statement of income on cash basis.

Expenses

Interest & other Expenses

Interest & other expenses are recognized in the statement of income using accrual method.

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

Related Party Transactions

No any Transactions of related party up to reporting period are found.

Prior period errors

Prior period errors or omissions are adjusted by recognizing right place.

Accountant | Campus Chief | Chairman | (S.Rimal & Associates) Regd. Auditor

BIRENDRA BIDHYA MANDIR CAMPUS TIKAPUR, KAILALI

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

Birendra Bidhya Mandir Campus

Tikapur-1, Tikapur, Kailali

Note-4.1.1: Details of Plant, Property & equipments as at 2082.03.32(As per Income Tax Act 2058)

S.N	Assets Group→	Group -A		Group -B		Group -C	Group -D			
	Assets Details	Land	Building & Other Constructionc	Furniture & Fixture	Computer & Office Equipments	Vechile	Plant & Machinery	Miscellaneous	Cultural & Sports Dress etc	Total Rs.
1	Accumulated Cost Price									
	Total cost of Last year	57,363,494.00	57,743,696.76	2,042,391.86	2,329,466.12	2,647.13	4,051,648.38	157,612.99	259,570.23	123,950,527.47
	This year Addition (Month 4-9)	-	-	1,118,304.44	193,005.30	-	13,000.00	-	-	1,324,309.74
	This year Addition (Month 10-12)	-	-	21,700.00	-	268,400.00	-	-	-	290,100.00
	This year Addition (Month 01-03)	-	2,857,803.96	126,254.47	18,500.00	-	16,800.00	10,660.00	45,313.00	3,075,331.43
	This years sales or Amortization	-	-	-	-	-	-	-	-	-
	Total Assets (Gross)	57,363,494.00	60,601,500.72	3,308,650.77	2,540,971.42	271,047.13	4,081,448.38	168,272.99	304,883.23	128,640,268.64
2	Depreciation Details									
	Accumulated Up to Last year	-	4,204,913.15	829,538.37	915,050.24	952.97	1,124,332.43	33,527.66	55,964.47	7,164,279.29
	Addition in this Year	-	2,724,569.25	596,927.36	403,396.96	36,125.50	441,887.39	19,145.80	32,806.51	4,254,858.77
	Total Acc. depreciation (Gross)	-	6,929,482.40	1,426,465.73	1,318,447.20	37,078.47	1,566,219.82	52,673.46	88,770.98	11,419,138.06
	Closing Assets									
3	Closing assets This Year	57,363,494.00	53,672,018.32	1,882,185.05	1,222,524.22	233,968.66	2,515,228.56	115,599.53	216,112.25	117,221,130.58
4	Closing assets last year	57,363,494.00	53,538,783.61	1,212,853.49	1,414,415.88	1,694.16	2,927,315.95	124,085.33	203,605.76	116,786,248.18
5	Depreciation Rate	-	5	25	25	20	15	15		

Details	Net opening Assets	This years Additions	Total Dep. Assets	Dep Rate	Dep. Amount	Net Closing Assets
Building & Other Constructionc	46,353,621.52	2,210,392.00	48,564,013.52	5%	2,354,520.94	46,209,492.58
Machinery and water supply	1,671,060.86	-	1,671,060.86	15%	250,659.13	1,420,401.73
Total	48,024,682.38				2,605,180.07	47,629,894.31

Accountant   Campus chief   Chairman

Regd. Auditor

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

Birendra Bidhya Mandir Campus
Tikapur-1, Tikapur, Kailali
Intangible Assets as at Ashad end 2082

Details Of Assets	Beginning Total Cost Price of assets	Beginning Accumulated Amortization	Opening Assets	This Year Additions	This Year Disposal	Total Assets	Amortization	Total Gross Amortization	Closing Assets
Software	216,250.51	156,160.00	60,090.51	-	-	216,250.51	60,090.51	216,250.51	-
Godwill	27,120.00	18,080.00	9,040.00	-	-	27,120.00	9,040.00	27,120.00	-
Patentet Rights		-	-	-	-	-	-	-	-
Others	-	-	-	-	-	-	-	-	-
Total	243,370.51	174,240.00	**69,130.51**	-	-	**243,370.51**	**69,130.51**	**243,370.51**	-

Accountat

Campus Chief

BIRENDRA BIDHYA MANDIR CAMPUS TIKAPUR, KAILALI

Chairman

(S.Rimal & Associates)
Auditor

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

Birendra Bidhya Mandir Campus
Tikapur-1, Tikapur, Kailali

4. Explanatory Notes to the Financial Statements (Assets & Liabilities)

For the Fiscal Year ended 2081/082 as on Ashad end 2082 (July 16, 2025)

Note 4.3: Investment	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Kishan Bahuuddshiya Co-operative(Fixed Deposit)	-	20,000,000.00	20,000,000.00
Nepal Bank(Fixed Deposit)	650,000.00	650,000.00	650,000.00
Kishan Bahuuddshiya Co-operative(Share)	10,000.00	10,000.00	10,000.00
Agriculture Development Bank Fixed Deposit)	20,000,000.00	-	-
Total	**20,660,000.00**	**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	20,660,000.00
Current Portion(Due within 1 year or less)	-	-	-

Note 4.4: Other Non Current Assets	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Grant Assets (Liabilities)	-	-	-
Books on Libarary	3,759,365.72	3,444,525.12	3,140,253.88
Total	**3,759,365.72**	**3,444,525.12**	**3,140,253.88**

Note 4.5: Closing Stock /Inventories (WN-1 or 8)	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Trading Goods (Held for Trading Goods)	-	-	-
Stationary in Hand	-	-	-
Total	-	-	-

Note 4.6: Trade Receivables/Debtors	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Min Raj Giri	-	10,000.00	10,000.00
Prem B K	15,000.00	15,000.00	15,000.00
Prem Bahadur Chaudhary		1,198.00	1,198.00
Mahendra Sing Bom	-	35,000.00	-
Reshma Mahato		250.00	-
Deposit on Telicom	2,500.00	2,500.00	2,500.00
Denkala Bista		-	250.00
Chakra Prasad Adhikari		-	15,540.00
Chitra Joshi		-	1,198.00
Lokraj Regmi		-	250.00
Nawaraj Sanjayal		-	252.00
Total	**17,500.00**	**63,948.00**	**46,188.00**

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Note 4.7: Cash & Cash equivalents	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Current A/C	**948,304.63**	**2,921,880.12**	**6,887,412.55**
Cash Balance(Cash available on demand)	-	652,594.98	430,948.07
NBL Currrent (10700100771747000001)	3,268.98	3,268.98	3,268.98
NBL Currrent (10700106378326000001)	4,947.00	4,947.00	4,947.00
NBL Currrent (10700106490390000001)	1,704.00	1,704.00	1,704.00
NBL Currrent (10701000768653000001)	222,636.01	181,255.17	92,521.65
Kumari Bank (30113401700336)(Kumari)	8,097.18	8,097.18	8,097.18
Global Ime Bank (Q701010000064)	480,158.35	768,383.66	1,149,615.05
Global Ime Bank (Q701010000652)	31,557.67	2,901.80	87,901.80
ADBL(0822200415212012)	1,812.85	1,110.58	1,074.64
Prabhu (0840000607CA)	4,000.00	4,000.00	4,000.00
Prabhu(0840000052CL))	26,891.61	26,673.58	26,673.58
RBB Current (445000017401)	163,230.98	1,266,943.19	5,076,660.60
Saving A/C	**3,239,870.20**	**776,091.21**	**680,083.07**
Kishan Bahuuddshiya Co-operative(0020140002025000001)	3,123,307.28	660,624.28	564,727.28
MDBL(00200100074726000001)	2,146.00	2,146.00	2,146.00
MDBL(00201500070112000001))	28,719.29	28,221.37	28,221.37
MDBL(00201500071471000002))	48,107.60	47,585.65	47,585.65
Nava Jeevan(00301100081758000001)	1,671.02	1,640.74	1,590.95
Nava Jeevan(00301300051383000001))	1,732.92	1,687.08	1,625.73
Tala Thapa Tatha Sabha Hall Nirman(10700107039266000000	34,186.09	34,186.09	34,186.09
Total	**4,188,174.83**	**3,697,971.33**	**7,567,495.62**

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

Note 4.8:Share Capital Fund	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Registered Capital	-	-	-
Issued Capital	-	-	-
Paid up Capital	-	-	-
Total	-	-	-

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Note 4.9 Capital Grant & Other Grant Fund	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Capital Grant	**58,058,876.87**	**55,848,483.87**	**49,848,483.87**
Grants from Miscellaneous Organization(1)	19,325,573.70	19,325,573.70	19,325,573.70
UGC Capital Grant (2)	22,821,797.17	22,821,797.17	16,821,797.17
Ministry of Social Development, Dhangadhi, Capital Grant's(3	3,453,555.00	3,453,555.00	3,453,555.00
Janaki Rural Municipality(4)	877,500.00	877,500.00	877,500.00
Urban Development & Building Office,Dhangadhi, Kailali(5)	5,945,968.00	5,945,968.00	5,945,968.00
Water & Sanitation Division office, Dhangadhi	2,312,887.00	2,312,887.00	2,312,887.00
Tikapur Municipality	2,210,393.00	-	-
Local Devlopment Infastrastructure Program(6)	1,111,203.00	1,111,203.00	1,111,203.00
Less: Depreciation	**(10,428,981.56)**	**(7,823,801.49)**	**(5,317,314.28)**
Accumulated Depreciation up to Last Year	(7,823,801.49)	(5,317,314.28)	(2,730,106.72)
Less: Depreciation for the Year	(2,605,180.07)	(2,506,487.21)	(2,587,207.56)
Total	**47,629,895.31**	**48,024,682.38**	**44,531,169.59**

Note 4.10: Reserves & Retained Earning A/C	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Retained Earnings	**93,017,345.44**	**88,706,557.12**	**89,009,520.95**
Last years Balance (opening balance of R/E)	88,706,557.12	89,009,520.95	88,251,638.60
This Years Addition(Profit after Tax)	4,310,788.32	(302,963.83)	757,882.35
Total	**93,017,345.44**	**88,706,557.12**	**89,009,520.95**

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.	Restated Last year Rs.	Restated 1 Sharawan 2080
Bank loan OD	-	-	-
Individual loan secured(Birendra Vidhya mandir)	100,000.00	100,000.00	100,000.00
Total	**100,000.00**	**100,000.00**	**100,000.00**
Current Portion(Due within 1 year or less)	100,000.00	**100,000.00**	**100,000.00**

Secured loan are collateralized by Proprietors/promotors Personal Property(Land & Buildings)

Note 4.12:Employee Benefit Liabilities	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Student Welfare Fund	400,370.00	335,750.00	271,900.00
Employee Provident Fund	244,334.89	244,334.89	244,334.89
FSU Fund	39,370.00	59,670.00	68,690.00
Unreconcile Bank Balance	41,729.00	41,729.00	41,729.00
Library Deposit	1,346,620.00	1,218,225.00	1,098,125.00
Total	**2,072,423.89**	**1,899,708.89**	**1,724,778.89**
Non-current Portion(Due after more than 1 year)	-	-	-
Current Portion(Due within 1 year or less)	2,072,423.89	1,899,708.89	1,724,778.89

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Note 4.13:Trade & other Payables & Provisions	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Trade Payables	1,911,868.68	2,231,827.51	2,731,366.99
Staff benefit liabilities and other personal payables	10,415.81	2,104,285.45	1,765,299.99
Advance Received	1,059,022.00	790,587.00	1,170,827.00
Audit Fee	44,522.00	39,400.00	39,400.00
Total	**3,025,828.49**	**5,166,099.96**	**5,706,893.98**

Note 4.14: Other Tax liabilities	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Social Security Tax on employee benefits		95,491.92	58,442.56
TDS on Audit Fee		600.00	600.00
TDS on Business Bill		688,617.37	495,509.26
Rent Tax Payables		40,065.50	72,641.23
Total		**824,774.79**	**627,193.05**

Note 4.15: Details of Income Tax Liabilities (Advance Tax)	This year Rs.	Restated Last year Rs.	Restated 1 Sharawan 2080
Total Tax Expenses	-	-	-
Less: Advance Tax Paid(WN-12)	-	-	-
Net Tax Payable/(Receivable)	-	-	-

Accountant Campus Chief Chairman Regd. Auditor

BIRENDRA BIDHYA MANDIR CAMPUS TIKAPUR, KAILALI

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

Birendra Bidhya Mandir Campus
Tikapur-1, Tikapur, Kailali
Explanatory Notes to the Financial Statements (Revenue & Expenses) (F/Y-2081/082)

Note 4.16: Details of Sales (Revenue from operations)	This year Rs.	Last year Rs.
Campus Regular Income	**26,426,516.85**	**18,323,653.50**
Admission Fee	1,931,350.00	1,847,065.00
Campus Development Fee	1,255,205.00	1,488,710.00
Sports & co- curricular	163,925.00	160,100.00
Tution Fee	17,231,036.00	10,011,110.00
TU Exam operating fee(Received from TU)	374,954.00	668,773.50
T. U. Service Fee	381,820.00	416,110.00
Partial Exam Fee.	1,449,630.00	-
I-Card Fee	150,900.00	151,950.00
Library Fee	663,460.00	678,465.00
Practical & Lab Fee	434,185.00	-
Teaching Practice Fee	143,300.00	146,525.00
Application Fee For Job	1,000.00	27,000.00
Certificate Fee with reissue	86,850.00	55,500.00
Entrance Fee	162,400.00	116,480.00
Schoolrship Form Fee.	7,350.00	-
Final Project Report Fee	65,625.00	73,500.00
Registration Fee	255,860.00	233,095.00
Traning, Orientation & Workshop Fee	62,000.00	458,575.00
Admit Card Re-Issued	-	2,000.00
Campus Transfer Fee	2,000.00	-
Exam From Fee	911,085.00	1,054,770.00
Exam Fee(Internal & External)	653,545.00	699,275.00
Teaching Practice Book's Fee	13,600.00	14,200.00
Miscellaneous Income	7,436.85	8,450.00
Grants Received for Scholorship fee	10,500.00	12,000.00
Research Report fee	7,500.00	-
UGC Grant Income	**2,321,000.00**	**4,066,600.00**
UGC Grant(For trainnin/equity performance/DLI2)	276,000.00	1,788,000.00
UGC Regular Grant	2,045,000.00	2,278,600.00
Total	**28,747,516.85**	**22,390,253.50**

Note 4.17: Other income Details	This year Rs.	Last year Rs.
Bank Interest & Dividend	2,806,862.18	2,913,125.82
Depreciation Income from Capital Grant Depriciated	2,605,180.07	2,506,487.21
Share Dividend	103,961.00	111,781.00
Total	**5,516,003.25**	**5,531,394.03**

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Tikapur-1, Kailali

Note 4.18: Direct Expenses	This year Rs.	Last year Rs.
T. U. Exam Center & Exam From Exp.	3,660,030.24	1,677,835.00
T.U. Registration	389,260.00	190,100.00
TU Entrance fee	21,158.20	62,100.00
Orientation Program Exp.	20,680.00	16,935.00
T.U. Service Charges	259,503.61	371,045.00
Sports & Co- curricular Exp.	11,675.00	117,653.74
Teaching Practice Rxp. & Practical	162,012.00	13,100.00
Scholarship & Prize Exp.	999,300.00	971,850.00
Training & Seminar Exp.	288,719.63	857,328.24
Internal Exam exp.	216,385.00	242,105.00
Research & Journal	184,326.06	43,110.00
TDS On Bank Interest	417,778.05	428,579.22
Education Tour exp.	100,360.00	90,000.00
Practical expenses	130,480.95	94,395.00
E-Laibrary Membership exp.	-	27,800.00
Exam operating Exp.	-	571,407.20
Extra Curricular Activity Exp.	113,968.31	-
F.S.U. Election Exp.	115,335.00	-
ID -Card (Ribbon & Holder)	16,000.00	-
Office Vechicle Exp.	7,140.00	-
Technical Exp.	1,050.00	
Total	**7,115,162.05**	**5,775,343.40**

Note 4.19: Details of office operating expenses	This year Rs.	Last year Rs.
Printing , Stationary & Reproduction Costs	174,145.50	268,451.00
Guest Entertainment & Hospitability	49,432.85	103,753.64
Communication Exp.	16,260.00	5,312.25
Water & Electricity Exp	283,849.44	234,560.00
Travelling & Transportation Exp.	276,744.00	159,021.00
Auditing Fee & Expenses	45,200.00	40,000.00
Advertisment, Promotion & News Paper	81,165.00	150,040.60
Repair & Maintenance Exp.	189,925.00	71,719.66
Renewal Exp.	122,945.00	219,980.00
Donation & Assit	66,000.00	20,000.00
Fuel Exp.	15,862.95	26,335.03
Internet Exp.	46,800.00	50,520.00
Other Exp.	21,560.36	8,530.77
Total	**1,389,890.10**	**1,358,223.95**

Note 4.20: Details of Depreciation & Amortization (WN-13)	This year Rs.	Last year Rs.
Depreciation Expenses	4,254,858.77	3,856,226.81
Amortization Expenses	69,130.51	87,120.00
Total	**4,323,989.28**	**3,943,346.81**

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Tikapur-1, Kailali

Note 4.21: Details of Teacher & employee expenses(WN-13)	This year Rs.	Last year Rs.
Full Time Staff Salary & Benifits	11,322,854.00	10,174,124.80
Providend Fund	783,215.00	762,968.00
Part Time Salary(Master & Diploma)	948,100.00	769,450.00
Dashion Allowances	857,360.00	849,308.00
Part Tiime Staff Salary	2,154,000.00	2,529,000.00
Other Allowances	319,000.00	355,000.00
Wages	282.50	2,426.00
Part Tiime Staff Salary	357,336.13	915,828.40
Retirment Allowance (Upadan)	-	789,592.00
Uniform expenses	64,342.00	-
Assembly / Seminar Exp.	317,200.72	
Total	**17,123,690.35**	**17,147,697.20**

Details of key management personnel compensatation	This year Rs.	Last year Rs.
Salaries expenses	-	-
Others	-	-
Total	-	-

Those persons having authority & resposibility for planning, directing & controlling the activities.

Note 4.22 Financial cost Details	This year Rs.	Last year Rs.
Interest on OD	-	-
Bank Comission & Charges	-	-
Total	-	-

Note 4.23: Details of Income Tax Expenses	This year Rs.	Last year Rs.
Income tax This Year	-	-
Add: Penalty as per section 117	-	-
Total Net Tax Expenses	-	-

Accountant

Campus Chief

BIRENDRA BIDHYA MANDIR CAMPUS
TIKAPUR, KAILALI

Chairman

Regd. Auditor

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