

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
LAXMI PRATISTHAN**

We have audited the accompanying financial statements of the Laxmi Pratisthan, Tilganga, Kathmandu, Nepal which comprise the Balance Sheet as at Ashadh 32, 2079 (July 16, 2022), Income Statement and Cash Flow Statement for the year then ended, and a Summary of Significant Accounting Policies and Other Explanatory Notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Nepal Accounting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

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. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our professional judgment, including the assessments of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider the internal control relevant to the organization's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of organization's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, the financial position of the organization as at 32 Ashadh 2079 (16 July, 2022) of the results of its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standards so far as applicable in compliance with the prevailing Laws.

UDIN: 220809RA02110Msazs

Date: 2079-04-25
Place: Kathmandu, Nepal

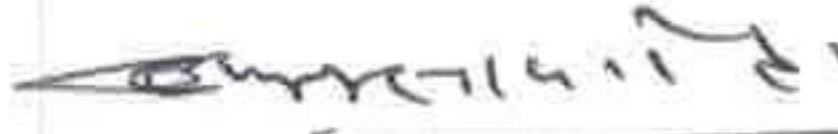
Khamba Khatri
Registered Auditor



Laxmi Pratisthan
Tilganga, Kathmandu
Balance Sheet
As on 32 Ashadh, 2079 (16 July, 2022)

Descriptions	Schedule	Current Year	Previous Year
SOURCES OF FUNDS			
Capital Fund	1	135,808.75	135,808.75
Surplus/(Deficit)	2	(201,476.25)	(1,501,335.85)
Total		(65,667.50)	(1,365,527.10)
APPLICATION OF FUNDS			
Fixed Assets	3	1,050,337.94	801,675.80
Current Assets			
Cash & Bank Balance	4	622,310.57	1,395,101.04
Advance	5	246,578.00	250,000.00
Total Current Assets		868,888.57	1,645,101.04
Less: Current liabilities			
Payables	6	1,984,894.00	3,812,303.95
Total Current Liabilities		1,984,894.00	3,812,303.95
Net Current Assets		(1,116,005.43)	(2,167,202.91)
Total		(65,667.50)	(1,365,527.10)


Arjun Chaulagain
Treasurer


Bishnu Prasad Gautam
Chairman


Khamba Khatri
Registered Auditor



Date: 2079.04.25
Place: Kathmandu, Nepal

Laxmi Pratisthan

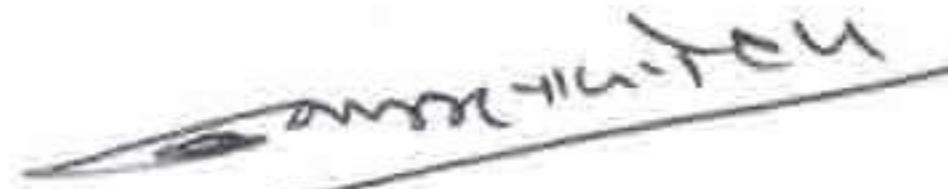
Tilganga, Kathmandu

Statement of Income & Expenditure For the period from 01-04-2078 to 32-03-2079

Description	Schedule	Current Year	Previous Year
Income			
Contribution & Support	7	7,117,807.45	7,668,718.77
Friend for Friend Campaign Contribution	8	1,492,672.81	1,931,949.94
Food For a day Program Contribution	9	902,147.10	1,077,955.55
Membership Fee		125,259.00	229,873.00
Interest Income		14,722.24	11,814.38
Total Income		9,652,608.60	10,920,311.64
Expenses			
Program Expenditure	10	6,624,381.90	6,718,974.09
Administrative Expenditure	11	1,526,134.23	1,631,200.01
Depreciation	3	202,232.87	139,025.22
Total Expenses		8,352,749.00	8,489,199.32
Surplus/(Deficit) for the year		1,299,859.60	2,431,112.32


Arjun Chaulagain
Treasurer




Bishnu Prasad Gautam
Chairman


Khamba Khatri
Registered Auditor
Reg No 2093
Wafar, Kathmandu

Date: 2079.04.25
Place: Kathmandu, Nepal

Laxmi Pratisthan

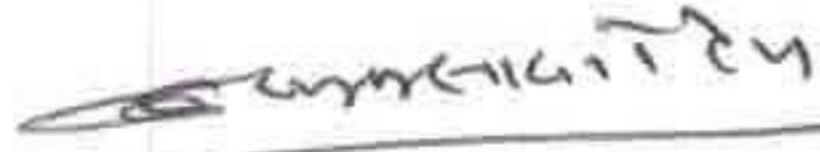
Tilganga, Kathmandu

Cash Flow Statement for the period from 01 Shrawan 2078 to 32 Ashadh 2079

Particulars	Current Year (NRs.)	Previous Year (NRs.)
A. Cash Flow From Operating Activities		
Surplus	1,299,859.60	2,431,112.32
Adjustments		
Depreciation	202,232.87	139,025.22
Current Assets & Liabilities Increase/(Decrease)		
Current Assets Increase/(Decrease)	3,422.00	(100,000.00)
Current Liabilities Increase/(Decrease)	(1,827,409.95)	(664,365.81)
Total (A)	(321,895.48)	1,805,771.73
B. Cash Flow From Investment Activities		
Sale of Fixed Assets	-	-
Purchase of Fixed Assets	(450,895.00)	(495,851.00)
Total(B)	(450,895.00)	(495,851.00)
C. Cash Flow from Financing Activities		
Organisation Fund Increase/(Decrease)		
Total(C)	-	-
D. Net cash Flow for this year=(A+B+C)	(772,790.48)	1,309,920.73
E. Opening Cash Balance at the beginning of the year	1,395,101.04	85,180.31
F. Closing Cash Balance at the end of the year	622,310.57	1,395,101.04



Arjun Chaulagain
Treasurer



Bishnu Prasad Gautam
Chairman



Khamba Khatri
Registered Auditor

Date: 2079.04.25

Place: Kathmandu, Nepal



Laxmi Pratisthan
Tilganga, Kathmandu
Schedules

Capital Fund

Schedule-1

Description	Current Year	Previous Year
Opening Balance	135,808.75	135,808.75
Adjustment during the Year	-	-
Total	135,808.75	135,808.75

Accumulated Surplus/(Deficit)

Schedule-2

Description	Current Year	Previous Year
Surplus income over expenditure upto Last Year	(1,501,335.85)	(3,932,448.17)
From Income & Expenses A/C , Surplus/(Deficit)	1,299,859.60	2,431,112.32
Total	(201,476.25)	(1,501,335.85)

Cash & Bank Balance

Schedule-4

Description	Current Year	Previous Year
Cash in Hand	100.34	-
Nepal Investment Bank-Call Account	265,154.52	1,389,300.79
Nepal Investment Bank-Current Account	5,008.00	5,800.25
Siddharta Bank Limited	352,047.71	-
Total	622,310.57	1,395,101.04

Advance

Schedule-5

Description	Current Year	Previous Year
Haribol Shrestha	46,578.00	50,000.00
Manoj Shrestha	200,000.00	200,000.00
Total	246,578.00	250,000.00

Payables

Schedule-6

Description	Current Year	Previous Year
Bishnu Gautam	1,904,012.16	3,717,012.16
Audit Fee Payable	25,500.00	25,500.00
TDS on Audit Fee	4,500.00	4,500.00
TDS on Fooding Expenses	23,308.63	25,381.53
TDS on Material Purchase	-	9,364.57
Social Security Tax Payable-Salary	25,258.87	25,783.49
Social Security Tax Payable-Wage	2,314.34	1,350.20
Salary Tax Payable	-	3,412.00
Total	1,984,894.00	3,812,303.95

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**Program Expenditure
Support to Individual/Organization**

**Schedule-10
Schedule-10.1**

Description	Current Year	Previous Year
Lions Club Support	10,000.00	5,000.00
Daulat Thapa Cancer Victim	-	4,100.00
Sewak Nepal Orphanage	-	15,000.00
Bablu Gupta Covid Hunger Program	-	10,000.00
Pabitra Lama Covid Hunger Program	-	5,000.00
Ghanashyam Dallakoti Radio Program Support	-	5,000.00
Samjhana House Project	-	76,886.00
Covid Awareness Program Support to Biswas Praja	-	5,000.00
Bal Prativa School Renovation	-	18,325.00
Baburam Shrestha Cancer Victim Support	-	22,250.00
Chepang House Construction Support	-	15,000.00
Sampurna Laso Dhanlaxmi Yuwa Club	-	5,000.00
Chepang House Construction Support	-	10,000.00
Nepal Chalchitra Prabadhik Sangh Covid Support	-	25,000.00
Kavre Journalist Association COVID-19 Relief Fund	-	25,000.00
Puskar Lama	4,000.00	-
Sukra Praja	34,800.00	-
Khadka	2,000.00	-
Kosipari School	5,000.00	-
Santamaya	1,000.00	-
Satya Narayan Mahato	10,000.00	-
Shree Suntakhan Secendary School	44,350.00	-
Tarebhir Basic School	16,000.00	-
Shree Debi Balsudhar	23,050.00	-
Support to Temple Construction	10,000.00	-
Landslide Victims Sindhupalachowk-Nabin Shrestha	-	10,000.00
Total	160,200.00	256,561.00

Kosipari Hostel Project Expenses

Schedule-10.2

Description	Current Year	Previous Year
Salary Expenses	889,070.71	925,745.00
Agricultural Expenses	212,897.00	138,650.00
Material Expenses	549,910.00	24,201.16
Uniform & Other Supplies	185,753.00	47,838.00
Hostel Cloth & Bed Item	68,443.00	152,638.95
Electricity Expenses	88,028.00	38,205.00
Electrical Appliance Expenses	39,935.00	-
Kitchen & Toilet Item Expenses	26,951.00	49,948.00
Consumables & Supplies	457,264.00	593,184.45
Travelling Expenses	200,789.00	83,070.00
Land Development Expenses	7,500.00	15,500.00
Educational Expenses	110,695.00	16,644.65
Fooding Expenses	853,470.05	893,894.84
Medicine Expenses	41,226.00	47,188.00
Hair Cutting Expenses	24,225.00	-
Training & Conference Expenses	-	5,900.00
Maintenance Expenses	99,030.00	-
Stationery Expenses	134,169.00	87,138.09

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Sports Expenses	-	30,620.00
Wages	231,434.34	135,020.00
Refreshment Expenses	12,868.00	13,111.00
Total	4,233,658.10	3,298,497.14

Kanda Hostel Project Expenses

Schedule-10.3

Description	Current Year	Previous Year
Salary Expenses	878,422.22	1,093,374.00
Food for Kanda Hostel	700,438.58	798,207.00
Uniform Expenses	132,675.00	96,900.00
Stationery Expenses	7,525.00	14,775.00
Kitchen Supplies	3,640.00	16,930.00
Electricity Expenses	-	3,650.00
Supplies Expenses	67,926.00	254,155.85
Transformation Capaign Expenses	4,500.00	-
Educational Expenses	1,600.00	-
Hostel Cloth & Bed Item Expenses	-	74,519.00
Hostel Opertaion Expenses	-	15,000.00
Material Expenses	-	624,304.62
Fertilizer/Seed Expenses	28,467.00	9,600.00
Local Travelling Expenses	125,270.00	97,945.98
Fuel Expenses	177,500.00	-
Medicine Expenses	99,515.00	35,049.50
Refreshment Expenses	3,045.00	1,180.00
Support Expenses	-	13,325.00
Toilet Construction Expenses	-	15,000.00
Total	2,230,523.80	3,163,915.95
Total Program Expenditure	6,624,381.90	6,718,974.09

Adminstrative Expenditure

Schedule-11

Description	Current Year	Previous Year
Salary & Allowance	758,393.94	593,350.00
Fuel Expenses	112,115.00	91,945.00
Office Supplies	117,134.00	163,421.00
Communication & Electricity Expenses	23,320.00	117,065.00
Stationery	70,928.00	100,790.00
Audit Fee	30,000.00	30,000.00
Registration & Renewal Expenses	56,364.82	71,492.00
Travelling Expenses	40,560.26	164,382.00
House Rent	180,000.00	180,000.00
Refreshment & Hospitality	35,100.00	64,874.85
Bank Charge	5,500.00	12,680.16
Fee & Renewal	20,958.21	41,200.00
Publication Expenses	73,875.00	-
Annual General Meeting Expenses	1,885.00	-
Total	1,526,134.23	1,631,200.01




Laxmi Pratisthan
Tilganga, Kathmandu
Assets List
As on Ashadh End 2079

Schedule-3

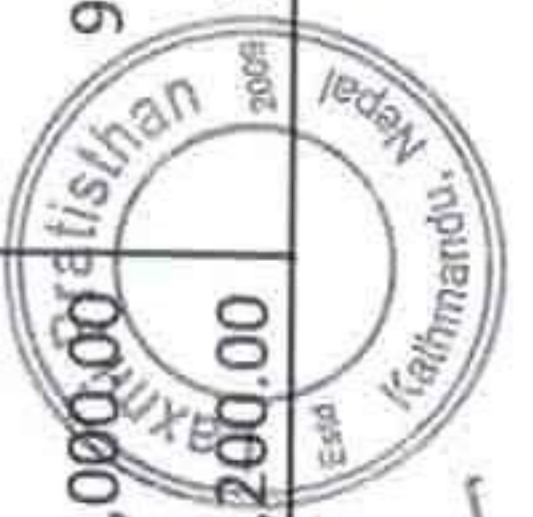
S.N.	Description	Opening Balance	Addition for the Year	Absorbed Addition for the Year	Total for the Year	Dep. Rate	Dep. Amt	Unabsorbed Addition for the Year	Balance
		Amount	Amount		Amount				
A)	Furniture & Equipment								
1	Computer	60,314.98			60,314.98	25%	15,078.74	-	45,236.23
2	Telephone Set	165.62			165.62	25%	41.41	-	124.22
3	Plastic Chair	288.25			288.25	25%	72.06	-	216.19
4	Sofa Set	1,105.15			1,105.15	25%	276.29	-	828.86
5	Revolving Chair	4,172.58			4,172.58	25%	1,043.14	-	3,129.43
6	Daraj	82,988.05		30,000.00	112,988.05	25%	28,247.01	- 30,000.00	54,741.04
7	Office Table	28,326.42			28,326.42	25%	7,081.61	-	21,244.82
8	Tea Table	314.42			314.42	25%	78.60	-	235.81
9	Book Rack	10,330.31			10,330.31	25%	2,582.58	-	7,747.74
10	Invertor	2,425.00			2,425.00	25%	606.25	-	1,818.75
11	Acer LED	638.22			638.22	25%	159.55	-	478.66
12	Visitor Chair	105.12			105.12	25%	26.28	-	78.84
13	Low Bed	300.34			300.34	25%	75.08	-	225.25
14	White Board	258.29			258.29	25%	64.57	-	193.72
15	Partition Work	2,575.03			2,575.03	25%	643.76	-	1,931.27
16	Fan	293.66			293.66	25%	73.42	-	220.25



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17	Hard Disk	1,898.44	-	1,898.44	25%	474.61	-	1,423.83	
18	Laptop	20,170.90	-	20,170.90	25%	5,042.72	-	15,128.17	
19	Display Rack	8,715.01	-	8,715.01	25%	2,178.75	-	6,536.26	
20	Notice Board	2,037.97	-	2,037.97	25%	509.49	-	1,528.48	
21	Children Chair	9,048.87	-	9,048.87	25%	2,262.22	-	6,786.65	
22	Camera Stand	2,214.84	-	2,214.84	25%	553.71	-	1,661.13	
23	Chair	47,728.13	-	47,728.13	25%	11,932.03	-	35,796.09	
24	Printer	11,625.00	28,500.00	40,125.00	25%	10,031.25	-	30,093.75	
25	Mech	27,500.00	-	27,500.00	25%	6,875.00	-	20,625.00	
26	Television	37,125.00	-	37,125.00	25%	9,281.25	-	27,843.75	
	Sub-total	362,665.61	28,500.00	421,165.61		105,291.40	- 30,000.00	285,874.21	
B) Machinery & Other Assets									
1	Generator Machine	41,924.93	-	41,924.93	15%	6,288.74	-	35,636.19	
2	Water Pump	2,396.01	-	2,396.01	15%	359.40	-	2,036.61	
3	Welding Machine	10,371.59	-	10,371.59	15%	1,555.74	-	8,815.85	
4	Saw Machine	19,465.61	-	19,465.61	15%	2,919.84	-	16,545.77	
5	Drill Machine	10,239.15	-	10,239.15	15%	1,535.87	-	8,703.28	
6	Compressor	5,830.81	-	5,830.81	15%	874.62	-	4,956.19	
7	Chiran Machine	15,940.23	-	15,940.23	15%	2,391.03	-	13,549.19	
8	Tractor	15,967.25	-	15,967.25	15%	2,395.09	-	13,572.16	
9	Speaker	5,057.50	-	5,057.50	15%	758.63	-	4,298.88	
10	Water Tank & Metal Bed	276,948.75	321,395.00	491,212.08	15%	73,681.81	107,131.67	524,661.94	
11	Carpet	13,877.10	-	13,877.10	15%	2,081.57	-	11,795.54	
12	Micro Oven	-	90,000.00	90,000.00	-	-	-	90,000.00	
13	Music System	-	2,066.67	2,066.67	-	-	4,133.33	6,200.00	



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14	Other Assets		4,800.00	4,800.00	4,800.00				4,800.00	
	Sub-total	418,018.93	422,395.00	311,130.00	729,148.93			94,842.34	111,265.00	745,571.59

C) Intangible Assets

1	Software	20,991.26			20,991.26	10%	2,099.13		18,892.14
	Sub-total	20,991.26	-	-	20,991.26		2,099.13		18,892.14
	Total (A+B+C)	801,675.80	450,895.00	369,630.00	1,171,305.80		202,232.87	81,265.00	1,050,337.94



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Laxmi Pratisthan
Tilganga, Kathmandu
Schedules

Contribution & Support-General

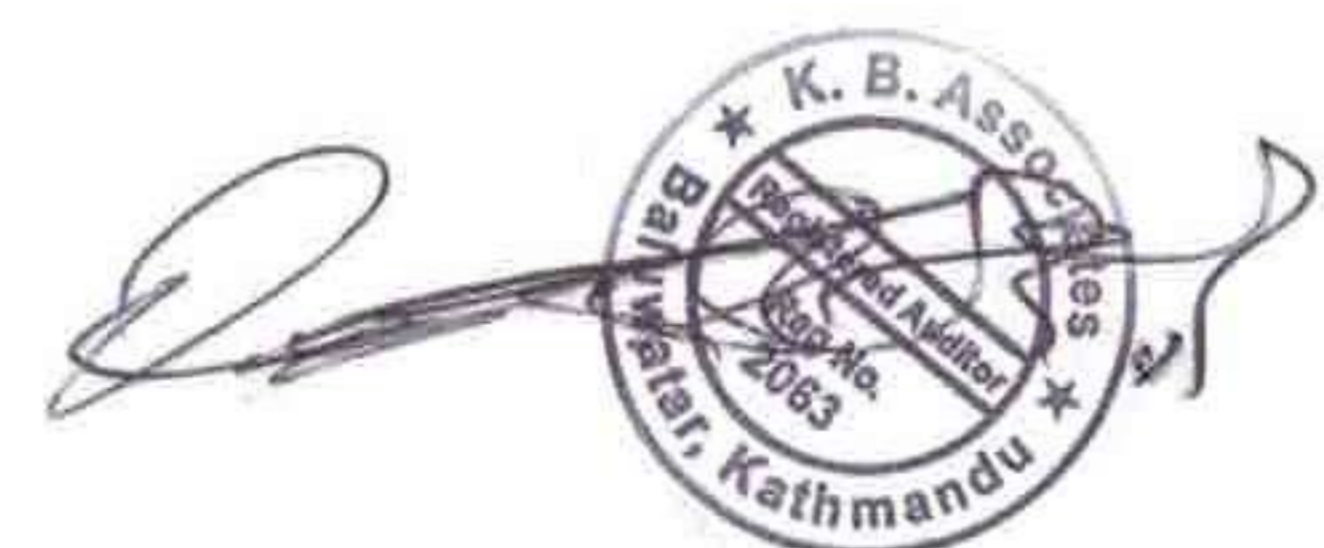
Schedule-7

S.N.	Description	Amount (NRs)
1	Aatmaram Poudel	20,000.00
2	Bijay Poudel	20,000.00
3	Nepal Oil Corporation	400,000.00
4	Madhav Altreya	296,650.00
5	Sita Bhandari	10,000.00
6	Minu Sharma	6,000.00
7	Anju Poudel	132,240.00
8	Chitwan Sewa Samaj	51,000.00
9	Yagya Sapkota	10,111.00
10	Sweta Regmi	20,000.00
11	Amar Chhetri	81,580.00
12	Bishnu Sitaula	51,111.00
13	Amit Dhungana	21,250.00
14	Manahari Simkhada & Anupa Simkhada	10,007.00
15	Nun Chini Pani / Laxmi Pratisthan Collection	275,500.00
16	Krishna Gautam Collection	17,640.00
17	Global Support For Earthquake Victims Kids	145,860.00
18	Anuska Gautam	150,000.00
19	Ramesh Vikal Literary Foundation	10,000.00
20	Lincon College Student	62,100.00
21	Canvas College	51,100.00
22	Smriti Subedi	58,622.00
23	Amar Chhetri	622,899.00
24	Lal Maya Ghising	100,000.00
25	Madhav Atreya	59,650.00
26	Minu Sharma	12,000.00
27	Kanchan Dahal	8,000.00
28	Nabin Shrstha	20,500.00
29	Anjana Joshi	12,000.00
30	Ghanshyam Khadka	11,700.00
31	Satyan Raj Bhandari	22,000.00
32	Babita Subedi	505.00
33	Rama Khanal	1,005.00
34	Ganga Bhattarai	1,001.00
35	Chiranjibi Kafle	1,000.00
36	Sarita Rimal	1,050.00
37	Bijay Laxmi	1,005.00
38	Madhu Panthee	26,800.00
39	Nagarik Dainik	100,000.00
40	Amrita Rai	24,000.00

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41	Triton College Students Collection	42,000.00
42	Santosh Shrestha	60,021.25
43	Pragya Sharma	10,068.00
44	Ratna Khadka	16,000.00
45	Bishnu Pd. Gautam Collection	1,339,644.20
46	Macarthur Region Nepalese Society	53,148.00
47	Suraj Poudyal	37,215.00
48	Suresh Kafle	100,000.00
49	Rajesh Rajbahak	10,000.00
50	Nabin Shrestha	40,000.00
51	Bobby Bist	52,300.00
52	SB Gautam	10,000.00
53	Sapana Aryal Sharma	10,000.00
54	Muna Thapa	50,000.00
55	Agriculture Dev. Bank Ltd.	450,000.00
56	Pratikshya Thapa	22,000.00
57	Mukti Shrestha	7,600.00
58	Laxmi Gurung	25,000.00
59	Pavitra Sapkota	10,000.00
60	Kamala Pandey	25,000.00
61	Indu Sakya	15,000.00
62	Shyam Siwakoti	30,060.00
63	Krishna Kandel	5,040.00
64	Kritima Lamichhane	50,000.00
65	Sumi Dahal	17,000.00
66	Sparrsh USA	90,500.00
67	Ajit Adhikari	149,760.00
68	Gauriraj Joshi	111,000.00
69	Devi Kharel	55,000.00
70	Kalpana Pandey	14,300.00
71	Smeeta Paudel Acharya	66,000.00
72	Madhu Aryal	17,500.00
73	Kshitiz Raj Bhandari	79,000.00
74	Raju Pandey	58,000.00
75	Sabita Devi & Friends	175,000.00
76	Hari Prasad Regmi	11,000.00
77	Laxman Ghimire	10,000.00
78	Muna Timalsina	10,000.00
79	Sabin Neupane	20,000.00
80	Keya Accounting & Tax Services	22,000.00
81	Amrit Chalise	22,000.00
82	Bimal Thapa	19,550.00
83	Santosh Lamsal	55,000.00
84	Samrat Poudel	33,000.00
85	Narendra Panta	60,000.00
86	Thakur Dhakal	54,000.00

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87	Ghanashyam Khadka	11,930.00
88	Bishnu Lama	17,953.00
89	Sujan Gurung	6,658.00
90	Maheshwor Pant	11,890.00
91	Shiva Rai	11,890.00
92	Furba Tamang	11,890.00
93	Meghna Bist	14,862.00
94	Mohit Bist	14,862.00
95	Pramod & Bibhuti Neupyane	106,200.00
96	Krishna Pathak	120,000.00
97	Shanta Bist	31,000.00
98	Mihika Nepal	10,000.00
99	Kumar Sima Bhattarai	14,863.00
100	Premasagar Khatiwada	8,323.00
101	Harimaya Khatiwada	11,890.00
102	Suman Budha	23,780.00
103	Narmada Basnet	12,008.00
104	Kalpalata Adhikari	11,000.00
105	Sagar Harimaya Khatiwada	11,000.00
106	Nirmala Adhikari Bajgain	15,000.00
107	Ishwori Bhatta	11,210.00
108	Deepa Bista Thapa	11,817.00
109	Shiva Prasai & Yasodha Gajurel	10,000.00
110	Suresh Neupane	11,889.00
111	Basanta Rijal	10,000.00
112	Pushpa Man Joshi	6,100.00
113	Shiva Nepal	12,200.00
114	Bidhya Thapa	10,000.00
115	Binod Phuyal	12,000.00
	Total	7,117,807.45

Friend for Friend Campaign Contribution

S.N.	Description	Schedule-8 Amount (NRs)
1	Kalyan Nepal	50,000.00
2	Nirmal Nepal	50,000.00
3	San Antonio Nepalese Association	427,023.47
4	Sama Maskey	45,318.00
5	Madan Raut	60,101.34
6	Rakhee Chhetri	52,110.00
7	Madhu Panthee	50,000.00
8	Aralsha Bhushal	50,000.00
9	Lekh Nath Ghimire	100,000.00
10	Sanjiv Shrestha	50,000.00
11	Supreet Pokhreal	100,000.00
12	Bandana Dahal	50,000.00
13	Batu Pd. Neupane	55,000.00

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14	Anju Poudel	50,120.00
15	Sarada Pandey	50,000.00
16	Bimala Thapa	100,000.00
17	Wendy Speir	153,000.00
	Total	1,492,672.81

Food For a day Program Contribution

Schedule-9

S.N:	Description	Amount (NRs)
1	Gaurab Chaulagain	34,626.00
2	Shiva Ram Khanal	6,666.00
3	Sushma Bhusal	14,000.00
4	Suman Mahat	11,000.00
5	Santosh Nepal	52,222.00
6	Krishna Pathak	11,000.00
7	Kedar Poudel	22,865.00
8	Hari Pantha	25,000.00
9	Muna Sharma	18,150.00
10	Dhurba Parajuli	20,000.00
11	Kopila Bhattarai	14,900.00
12	Sunita Dahal	17,902.00
13	Anil Budathoki	21,000.00
14	Minu Sharma	12,000.00
15	Sanod Poudel	10,000.00
16	Sushma Bhusal	14,000.00
17	Renuka Dhakal	10,000.00
18	Amar Chhetri	81,319.00
19	Yadav Pd Bhandari	16,666.00
20	Prince Bhandari	16,134.00
21	Gauri Parajuli	11,111.00
22	Ratna Khadka	16,000.00
23	Rajendra Gautam	15,000.00
24	Usha Bhandari	10,100.00
25	Yagya Sapkota	10,500.00
26	Murari Pd Gajurel	10,000.00
27	Devendra Mahat	13,000.00
28	Minu Sharma	12,000.00
29	Sita Koirala	5,555.00
30	Shiva Pd. Prashai	10,000.00
31	Bandana Poudel	15,100.00
32	Pranaya Baskota	30,000.00
33	Krishna Bdr. Khadka	21,101.00
34	Suresh Gautam	59,000.00
35	Ghanshyam Khadka	11,930.00
36	Dependra Poudel	10,000.00
37	Rupa Bimal Chhetri	14,100.00
38	Dorendra Adhikari	11,860.55

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39	Richa Gurung	11,000.00
40	Govinda Koirala	11,234.55
41	Tika Datta Subedi	17,000.00
42	Ramesh Deuja	10,000.00
43	Minu Sharma	12,000.00
44	Ambika Banika	21,000.00
45	Paras Bhardwaj	35,000.00
46	Puspaman Joshi	6,100.00
47	Shanta Bist	12,200.00
48	Binod Upreti	10,000.00

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Laxmi Pratisthan
Tilganga, Kathmandu
Staff Salary Statement

For the period from 01-04-2078 to 32-03-2079

S.No.	Name	Taxable Salary	Exemption Limit	Tax Liability			Tax Liability
				1%	10%	20%	
1	Arjun Sunuwar	239,585.86	450,000.00	2,395.86			2,395.86
2	Arjun Pd Chaulagain	161,010.10	450,000.00	1,610.10			1,610.10
3	Bipana Bhurtel	235,505.05	450,000.00	2,355.05			2,355.05
4	Elina Limbu	126,715.15	450,000.00	1,267.15			1,267.15
5	Kabilala Praja	217,676.77	450,000.00	2,176.77			2,176.77
6	Krishna Gautam	445,808.08	450,000.00	4,458.08			4,458.08
7	Manoj Shrestha	233,939.39	450,000.00	2,339.39			2,339.39
8	Radhika Bhattarai	131,833.33	450,000.00	1,318.33			1,318.33
9	Roshan Praja	143,919.19	450,000.00	1,439.19			1,439.19
10	Sangita Luhar	93,500.00	450,000.00	935.00			935.00
11	Santumaya Praja	148,515.15	450,000.00	1,485.15			1,485.15
12	Sujan Thapa	196,303.03	450,000.00	1,963.03			1,963.03
13	Surita Tamang	151,575.76	450,000.00	1,515.76			1,515.76
	Total	2,525,886.87		25,258.87			25,258.87

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Laxmi Pratisthan

Tilganga, Kathmandu

Significant Accounting Policies & Notes Relating to Accounts

1. Basis of Presentation

The financial statements are prepared in accordance with the historical cost convention, on an accrual basis of accounting (except disclosed otherwise) and in accordance with Nepal Accounting Standards and other Generally Accepted Accounting Principles

2. Capitalization of Fixed Assets

Fixed assets are recorded at cost. The organization capitalizes all direct costs relating to the acquisition and installation of fixed assets.

3. Depreciation

Depreciation on fixed assets has been charged in compliance with the provision of Income Tax Act; 2058.

4. Provision for Income Tax

Provision for income tax has not been made as there has not been any taxable income.

5. Previous Year Figure

Previous year figure has been rearranged/regrouped whenever necessary.

