

N.K.P. & Associates.

*Firm Regd. No. 3286
Kapan, Kathmandu,
Nepal.*

*COP. No: 3120 "B"
ICAN No: 4349
PAN: 302588066*

AUDITOR'S REPORT TO THE MEMBERS OF FREEDOM FORUM

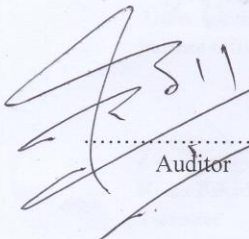
We have audited the accompanying Balance Sheet of Freedom Forum as at Ashad 31st, 2077 (15th July 2020), and the related Statement of income for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Nepal Standard on auditing our relevant practices. Those Standard or relevant practices required that we plan performed the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examine, on a test basis evidence supporting the accounting principles used and significant estimates made management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis our opinion.

We hereby report that

1. Our audit report base on NGO and other relevant act.
2. We have obtained all information and explanation, which to the best of our Knowledge and belief were necessary for the purpose of our audit.
3. In our opinion and to the best of our information and according to the explanation given us, the board of director or any members of the Organization has not acted contrary to the legal provisions relating to accounts nor committed any misappropriation or caused loss or damage to the Organization.
4. The balance sheet dealt with by this report comply Nepal Accounting Standards (NAS) and relevant law and are in agreement with the books of accounts, maintained by this Organization.
5. In our opinion, the financial statements of Organization "Present fairly" in all material respects:
 - i) The financial position of the Organization of Ashad 31st, 2077.
 - ii) Of the results of its operations for the financial year 2076/077.

At last, we appreciate and thanks for providing documents for auditing and wish for success in future.


Auditor



FREEDOM FORUM
Thapathali, Kathmandu, Nepal

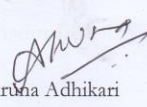
Statement of Financial Position
As at 31 Asadh, 2077 (15 July, 2020)

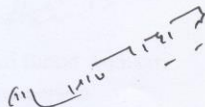
In NRs

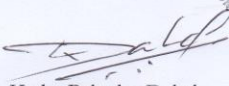
Particulars	Schedule	Current Year	Previous Year
Assets			
Non Current Assets			
Non-Expendable Assets	1	1,158,828.23	1,435,153.40
Current Assets			
Cash & Bank (Projects)	2A	7,929,345.64	8,699,328.14
Cash & Bank (Core)	2B	12,971,932.99	8,030,882.91
Receivables (Core)	3A	143,588.04	178,112.50
Receivables (Projects)	3B	70,745.56	121,057.53
Total		22,274,440.46	18,464,534.48
Funds & Liabilities			
Fund Balance			
Restricted Fund	4A	6,768,377.52	8,736,106.99
Unrestricted Fund	4B	14,129,824.26	9,460,495.81
Current Liabilities			
Current Liabilities (Project)	5	1,231,713.68	84,278.68
Current Liabilities (Core)	6	144,525.00	183,653.00
Total		22,274,440.46	18,464,534.48

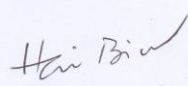
Schedules are integral part of financial statements

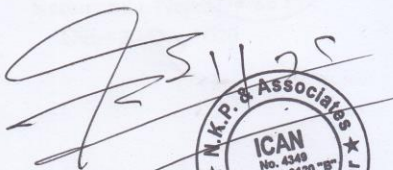
As per our report of even date

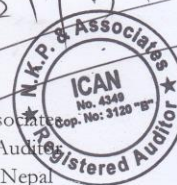

Aruna Adhikari
Finance Officer


Taranath Dahal
Executive Chief


Kedar Bahadur Dahal
Treasurer


Hari Binod Adhikari
Chairperson


NKP and Associates
Registered Auditor
Kathmandu, Nepal
Date: 20 Dec 2020



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Statement of Income & Expenditure

For the period from 01 Shrawan 2076 to 31 Ashadh 2077 (17 July 2019 - 15 July 2020)

In NRs

Particulars	Ref	Current Year	Previous Year
Income			
Transfer from restricted funds	4A	34,501,358.85	28,106,212.33
Transfer from unrestricted funds	4B	3,392,240.09	3,908,740.32
Total (A)		37,893,598.94	32,014,952.65
Expenditure			
Project Expenses	FAS	34,501,358.85	28,106,212.33
Administrative Expenses	7	3,074,744.92	3,515,229.25
Depreciation Expenses	1	317,495.17	393,511.07
Total (B)		37,893,598.94	32,014,952.65

As per our report of even date

[Signature]
Aruna Adhikari
Finance Officer

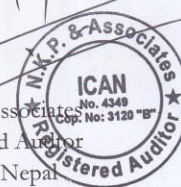


[Signature]
Taranath Dahal
Executive Chief

[Signature]
Kedar Bahadur Dahal
Treasurer

[Signature]
Hari Binod Adhikari
Chairperson

[Signature]
NKP and Associates
Registered Auditor
Kathmandu, Nepal
Date: 20 Dec 2020



Fund Accountability Statement (FAS)- Project wise
For the Financial Year 2076/2077 (2019/2020)

Particulars		Sub	Contributing to Enabling Constructive Interactions for Peace, Rule and Justice in Nepal (ICACFIN)	Contributing to the atmosphere conducive to Full-fledged processes for Public-Sector Accountability in Nepal (ICACFIN-B)	Sustainable Use of Technology for Public-Sector Accountability in Nepal (ICACFIN-B)	Sustainable Use of Technology for Public-Sector Accountability in Nepal (ICACFIN-B)	Sustainable Use of Technology for Public-Sector Accountability in Nepal (ICACFIN-B)	Enable Environment for Media Free Press and Respecting R2I Practices (OFSDM)	Support to Enable Environment for Free, Accountable and Sustainable Reporting R2I Media in Nepal (OFSDM)	Support to Enable Freedom of Expression of Conscience (OFSDM)	R2I Engagement Work & Enabling Environment for R2I through Research, Training and Support to Media Agents	Promote/enhance of the Right to Information Act	Campaign & Advocacy (Digital Access-OFSDM)	Campaign & Advocacy Capacity
Opening Balance (A)			52,679.00	2,644,367.50	24,678.00	(155.00)	50,616.00	341,709.74	(1,585.55)	16,352.20	31,645.00	322,026.00	42,236.00	(11,854.43)
Grant Received														
Fast Facts Unleashed (FFU)				4,330,300.00										
Family Health International (FHI)								4,759,760.68						
The Asian Foundation (TAF)												543,303.00		
Centre for International Studies and Cooperation (CISC)							5,689,010.00							
International Freedom of Expression Exchange (IFEX)														
International Budget Partnership (IBP)														
United Nations Development Programme (UNDP)														
International Budget Partnership (IBP)														
Total Grant Received (B)				4,330,300.00	-	-	5,689,010.00	4,759,760.68	-	-	-	543,303.00	-	-
Expenditure														
I			11,155.00											
ICACFIN														
CACFIN														
BUSINESS II				7,294,513.25										
BUSINESS III							6,192,063.00							
FEEDER								4,705,513.65						
MS-AS														
Amplification of the Right to Information Act												865,329.00	37,682.00	
Campaign & Advocacy Digital Issues Index														37,682.00
2017 FHI's Gender & Annual Meeting														
"Women's Economic Empowerment"														
Updating Nepal's Citizens' Charter Dialogue														
ODS														
Legal Defense Project														
Fund for Torture/Victim Journalist														
ODSC														
One Day Workshop														
Fuel On Internet in Nepal														
Online/person Model Training and Demonstration Model														
Open Nepal, FF Component Program support														
Promoting Open Parliament Initiative in Periphery														
BUSINESS-CECI					7,138.00									
Training Audit Accountability: Audit Report on CA														
BUSINESS IV														
CA-FHFI														
Total Expenditure (C)			11,155.00	7,294,513.25	7,138.00	-	6,192,063.00	4,705,513.65	-	-	-	865,329.00	37,682.00	-
Remaining Balance (D=A+B-C)			26,524.00	(1,964,213.25)	(7,460.00)	(155.00)	-	332,937.07	(3,952.90)	16,352.20	31,645.00	-	8,548.00	(1,854.43)
Represented By														
4			(723.00)	(18,200.00)	(76.00)	(1,732.00)	-	10,791.56	(23,776.00)	-	31,645.00	-	(1,842.00)	(1,814.43)
5			-	-	1,400.00	2,238.00	-	-	-	-	-	-	-	-
2			3,540.00	-	-	-	-	8,719.00	47	1,646.00	-	4,000.00	-	-
3			17,307.00	98,354.25	16,763.00	-	-	11,022.44	22,616.00	11,618.20	-	-	-	-
Total			26,524.00	(1,964,213.25)	(7,460.00)	(155.00)	-	332,937.07	(3,952.90)	16,352.20	31,645.00	-	8,548.00	(1,854.43)

Arundhati
Finance Officer

Kodur
Transfer



Tazamath Dahal
Executive Chief

Hari B...
Hari Bessod Adhikari
Chairperson

per one report of even data

21/05

NKP and Associates
Registered Auditor
Kathmandu, Nepal
Date: 20 Dec 2020

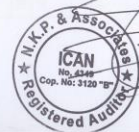
FREEDOM FORUM
Thapatoli, Kathmandu, Nepal
Fund Accountability Statement (FAS) Project wise
For the Financial Year 2076/2077 (2019/2020)

Particulars	2019 IFES Interest & Salary Meeting	Seminars with Parliamentarians & CSO Members UNEP	Updating Nepal's Climate Change Budget	Open Budget Survey (OBS)	Legal Defense Project	Fund for Earthquake Victim- Journalist	Expanding the Emerging use and impact of Open Budget & Ad Data in Nepal (CODE)	One Day Workshop on RTI and Open Government data in new Federal Structure	Freedom of Information in Nepal	Online/open Model Testing and Demonstration Workshop	Open Nepal, Decision Forum Component	Promoting Open Parliament Initiative in Provinces	Enhancing Accountability: Audit Reports for Collective Action in Strengthening Government	Open Data Training	Sustainable Use of Technology for Public Sector Accountability in Nepal (SUSAN IV)	Contributing to the Assessment of the Accountability in Improved FIC & Information System (CAAT) in Nepal	End of Year
Opening Balance (A)	-	-	-	-	2,275,225.00	70,000.00	-	74,000.00	100,295.70	15,186.00	390,963.75	1,800,540.00	-	-	-	-	8,736,306.00
Grant Received	-	-	-	-	-	392,000.00	-	-	-	-	-	-	-	70,000.00	1,300,000.00	3,260,000.00	31,771,900.00
Four Point Voluntary (FPU)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,791,746.68
Family Health International (FHI)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	453,363.00
The Asia Foundation (TAF)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,002,040.00
Centre for International Studies and Cooperation (CISC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
International Freedom of Expression Exchange (IFEE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
International Budget Partnership (IBP)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Nations Development Programme (UNDP)	-	-	-	-	-	-	-	-	-	-	-	-	2,599,363.00	-	-	-	2,599,363.00
International Budget Partnership (IBP)	-	-	-	-	-	-	-	-	-	-	-	-	4,379,002.20	-	-	-	7,084,165.70
Total Grant Received (B)	-	-	-	-	804,470.30	392,000.00	-	-	-	-	-	-	2,599,363.00	4,379,002.20	70,000.00	1,300,000.00	8,260,468.00
Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ECARRIMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,155.00
CACRIMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,284,543.28
SEWASANI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,952,005.00
REXIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,709,535.65
REXIDE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,520.00
Amendment of the Right to Information Act	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,602.00
Campaign & Advocacy Digital Series (FES)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019 IFES Grant & Salary Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Updating Nepal's Climate Change Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CBS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	804,470.30
Legal Defense Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,032,540.00
Fund for Earthquake Victim Journalist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,032,540.00
CODE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One Day Workshop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	74,000.00
Full On Internet in Nepal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,295.70
Online/open Model Testing and Demonstration Workshop	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,186.00
Open Nepal, IF Component Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	390,963.75
Promoting Open Parliament Initiative in Provinces	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,379,002.20
RESEMINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,132,872.00
Writing Audit Accountability Audit Reports for Govt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	70,000.00
Open Data Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	501,760.00
SEWASANI IV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,940,894.00
CACRIMA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86,520.00
Total Expenditure (C)	-	-	-	-	804,470.30	2,032,540.00	-	74,000.00	100,295.70	15,186.00	390,963.75	4,379,002.20	1,132,872.00	70,000.00	501,760.00	4,940,894.00	8,260,468.00
Closing Balance (A+B-C)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Supervising By	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400.00
Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400.00
Cash in Hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400.00
Cash at Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400.00
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

[Signature]
Finance Officer
Nepal Red Cross Society
Treasurer



[Signature]
Taranath Dhal
Executive Chief
Han Bred Adhikari
Chairperson



[Signature]
N.K.P. & Associates
Registered Auditor
Kathmandu, Nepal
Date: 20 Dec 2020

FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2076/2077 (2019/2020)

In NRs.

**Enabling Conductive Atmosphere for Free, Safe and Inclusive media in Nepal
(ECAFSIM)**

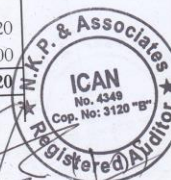
		Schedule-I
SN	Activity	Amount
1	Program Expenses	
1.m	Documentation Expenses	10,000.00
	Sub Total	10,000.00
2	Operating Costs	
2.a	Institutional Development	2,155.00
2.b	Office Rent	-
	Sub Total	2,155.00
	Grand Total	12,155.00

Contributing To The Atmosphere Conducive to FoE, Reduced Impunity & Inclusive Media (CACFRIIM) in Nepal

		Schedule-II
SN	Activity	Amount
1	Program Expenses	
1.1	FoE Monitoring by Stringers	320,500.00
1.2	Fact Finding Mission	110,584.00
1.3	Operationalization of Nepal Press Freedom & RTI	210,000.00
1.4	Production of Podcast on Working Themes of FF	210,000.00
1.5	RTI App Publicity with Youth & Women Group	282,614.00
1.6	Impunity of Violence Against Jour, Incl. Help D	1,159,692.00
1.7	Gender Media Monitoring Incl. L&A Activities	953,005.00
	Sub Total	3,246,395.00
2	Operating Costs	
2.1	Institutional Development	426,054.00
2.2	Office Rent	110,000.00
	Sub Total	536,054.00
3	Personnel Costs	
3.1	Human Resources	3,512,064.25
	Sub Total	3,512,064.25
	Grand Total	7,294,513.25

**Sustainable Use of Technology for Public Sector Accountability in Nepal
(SUSASAN III)**

		Schedule-III
SN	Activity	Amount
1	Program Expenses	
1.1	Action Research	1,469,484.20
1.2	Advocacy Campaign	711,903.00
	Sub Total	2,181,387.20
2	Operating Costs	



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2076/2077 (2019/2020)

In NRs.

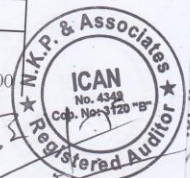
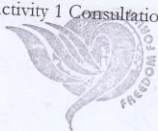
2.1	Stationeries & Others	
2.2	Travel Costs	16,711.80
2.3	Training Manual	141,500.00
	Sub Total	254,980.00
3	Personnel Costs	413,191.80
3.1	Remuneration	
3.2	Fringe benefits & Staff welfare	1,231,131.00
	Sub Total	1,523,948.00
4	Other Costs	2,755,079.00
4.1	Meeting/Seminar Costs	
4.2	Bank Fee	842,407.00
	Sub Total	-
	Grand Total	842,407.00
		6,192,065.00

Enable Environment for Media Law Reforms & Improving RTI Practice (EEMIR)

SN	Activity	Schedule-IV Amount
1	Program Expenses	
1.1	Public Interest Reporting Fellowship 503.0202	
1.2	Review & Reorientation Meeting with Trained Journali	
1.3	Workshops/ Activities(5.03)	
1.4	Consultan Fee	338,633.65
1.5	Public Interest Training II Expenses	777,500.00
1.6	Training to Public Information Officers	
	Sub Total	1,116,133.65
2	Operating Costs	
2.1	Other Direct Costs-Office Expenses	
2.2	Office Rent	128,546.00
2.3	Travel/Transportation	220,000.00
	Sub Total	48,705.00
3	Personnel Costs	397,251.00
3.1	Fringe Benefits	
3.2	Salaries	590,258.00
	Sub Total	2,640,877.00
4	Other Costs	3,231,135.00
4.1	Audit Fees	
	Sub Total	25,000.00
	Grand Total	25,000.00
		4,769,519.65

Amendment of the Right to Information Act

S.N.	Activities	Schedule-V Amount
1	Program Expenses	
1.1	Activity 1 Consultation Meeting with CSP & Government	19,000.00



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2076/2077 (2019/2020)

In NRs.

1.2	Activity 2 Informal Meetings with Ministries	25,000.00
1.3	Activity 3 Open Data, Open Budget & Access to InFormation	173,500.00
1.4	Other Administrative Salaries	647,829.00
	Grand Total	865,329.00

Campaign & Advocacy Digital Issues-IFEX

		Schedule-VI
SN	Activity	Amount
1	Program Expenses	
1.1	Project Support Cost	37,682.00
	Sub Total	37,682.00
	Grand Total	37,682.00

Open Budget Survey

		Schedule-VII
SN	Activity	Amount
1	Project Costs	
1.1	Programme Cost	804,476.50
	Grand Total	804,476.50

Legal Defense Project

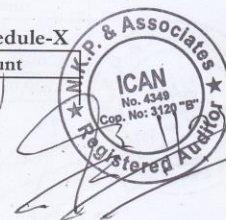
		Schedule-VIII
SN	Activity	Amount
1	Project Costs	
1.1	Capacity Building	1,016,452.00
1.2	Legal Defence	1,816,091.00
	Grand Total	2,832,543.00

One Day Workshop on Right to Information & Open Government

		Schedule-IX
SN	Activity	Amount
1	Project Cost	
1.1	One Day Workshop on RTI & Open Government Data in N	74,000.00
	Sub Total	74,000.00
2	Operational Cost	
2.1	Overhead Cost	-
	Sub Total	-
	Grand Total	74,000.00

FoE On Internet in Nepal

		Schedule-X
SN	Activity	Amount
1	Project Costs	



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2076/2077 (2019/2020)

In NRs.

1.1	Project Support Cost	160,295.70
	Grand Total	160,295.70

Ombudsperson Model Testing and Dissemination Worksh

Schedule-XI

SN	Activity	Amount
1	Project Costs	
1.1	Project Support Cost	19,186.00
	Grand Total	19,186.00

Promoting Open Parliament Initiative in Provinces

Schedule-XII

SN	Activity	Amount
1	Project Costs	
1.1	Activity 1 Promoting Open Parliament Initiative	1,179,577.00
1.2	Activity 2 Promoting Open Parliament Initiative in P	2,508,047.00
1.3	Program Support Cost	498,950.00
1.4	Overhead	209,329.00
	Grand Total	4,395,903.00

SUSASAN-CECI

Schedule-XIII

SN	Activity	Amount
1	Project Costs	
1.1	Project Support Cost	7,138.00
	Grand Total	7,138.00

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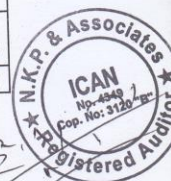
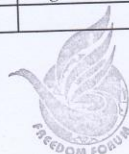
Schedule-XIV

SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	164,802.00
1.2	Personnal	780,000.00
1.3	Equipments	188,070.00
	Grand Total	1,132,872.00

Open Data Training

Schedule-XV

SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	70,060.00
	Grand Total	70,060.00



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2076/2077 (2019/2020)

In NRs.

SUSASAN-4

		Schedule-XVI
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	501,761.00
	Grand Total	501,761.00

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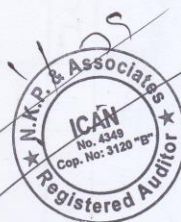
		Schedule-XVII
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	4,940,894.00
	Grand Total	4,940,894.00

Open Nepal, Freedom Forum Component

		Schedule-XVIII
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	390,965.75
	Grand Total	390,965.75



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements
For the year ended 31 Ashad 2077 (15 July, 2020)

In NRs.
Schedule- 1

Non Expendable Assets

No.	Particulars	Dep Rate	Value				Depreciation for the Year	Closing WDV	
			Opening WDV	Disposal	Addition	Depreciation Base		31.03.2077	31.03.2076
1	Furniture and Fixture	25%	329,988.87	-	-	329,988.87	82,497.22	247,491.65	329,988.87
2	Computers	25%	57,552.87	-	-	57,552.87	14,388.22	43,164.65	57,552.87
3	Printer	25%	1,319.43	-	38,160.00	39,479.43	9,869.86	29,609.57	1,319.43
4	Office equipment	25%	4,603.62	-	-	4,603.62	1,150.91	3,452.71	4,603.62
5	Other Assets	15%	86,898.20	-	-	86,898.20	13,034.73	73,863.47	86,898.20
6	Communication equipment	20%	5,811.98	-	3,010.00	8,821.98	1,764.40	7,057.58	5,811.98
7	Office Vehicle	20%	849,095.89	-	-	849,095.89	169,819.18	679,276.71	849,095.89
7	Motorbike	25%	20,956.96	-	-	20,956.96	5,239.24	15,717.72	20,956.96
8	Recorder	25%	11,887.94	-	-	11,887.94	2,971.99	8,915.95	11,887.94
9	YAHAMA Petrol Generator	25%	12,175.66	-	-	12,175.66	3,043.92	9,131.74	12,175.66
10	Laptop	25%	29,606.03	-	-	29,606.03	7,401.51	22,204.52	29,606.03
11	Camera	25%	25,255.95	-	-	25,255.95	6,313.99	18,941.96	25,255.95
Grand Total			1,435,153.40	-	41,170.00	1,476,323.40	317,495.17	1,158,828.23	1,435,153.40



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal

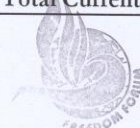
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2077 (15 July, 2020)

In NRs.

Cash & Bank (Projects)		Schedule- 2A
Particulars	Current Year	Previous year
NB Bank 109421 C	60,209.14	60,209.14
NB Bank 109422 C	404,293.44	333,651.44
NB Bank 109423 C	714,887.36	438,355.86
NB Bank 109424 C	1,262,294.24	3,103,603.49
NB Bank 109425 C	81,100.00	81,100.00
BOKL 017000100279524 (LUBL 15100279)	587,676.00	2,715,442.25
005187071 C(PRAN)	213,107.07	213,107.07
BOKL 017300000045524	1,009,371.00	716,962.00
BOKL 017300000304524	6,803,548.23	4,281,011.23
BOKL FD	10,000,000.00	5,000,000.00
Cash in hand (All projects)	46,159.00	14,080.00
Less: Ch. Issued but not cashed	(286,526.00)	(228,331.58)
Less: Cash at bank (Core Accounts)	(12,966,773.84)	(8,029,862.76)
Total	7,929,345.64	6,409,978.13

Cash & Bank (Core Account)		Schedule- 2B
Particulars	Current Year	Previous year
Cash in hand	5,159.15	1,020.15
Cash at bank	12,966,773.84	8,029,862.76
Total	12,971,932.99	2,901,229.02

Receivables (Core Account)		Schedule- 3A
Particulars	Current Year	Previous year
Anirudra Neupane	4,275.04	4,275.04
Bin Kumar B.K.	-	8,000.00
Devi Prasad Pandit	40,000.00	40,000.00
Kedar Dahal	-	22,760.00
Man Dahal	500.00	500.00
Rama Giri	756.00	756.00
Sanat Acharya	20,000.00	20,000.00
Manju Dahal	10,000.00	-
Taranath Dahal	-	65,717.46
TDS	-	-
Sundry Debtors	68,057.00	16,104.00
Total Current Assets	143,588.04	223,043.50



FREEDOM FORUM
Thapathali, Kathmandu, Nepal

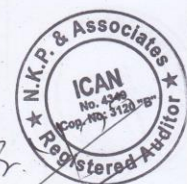
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2077 (15 July, 2020)

In NRs.

Receivables (Projects)		Schedule- 3B	
Particulars		Current year	Previous year
CACFRIM		-	3,011.00
Freedom Forum		-	3,011.00
SUSASAN I		1,483.00	1,483.00
Cool Tool Digital Media Pvt.Ltd		706.00	706.00
Space Tech Computer		525.00	525.00
Bala Ram Dahal Advance		252.00	252.00
SUSASAN II		7,220.00	7,220.00
Freedom Forum		2,220.00	2,220.00
Kumar Chaulagain		5,000.00	5,000.00
SUSASAN III		-	30,000.00
Pramod Bhattarai Advance		-	30,000.00
EEMIR		10,991.56	47,698.53
VAT Receivable		10,916.56	47,698.53
Bageswori Cold Stores		75.00	-
RTI		31,645.00	31,645.00
Taranath Dahal		1,955.00	1,955.00
Chiranjibi Kafle		29,690.00	29,690.00
SUSASAN IV		19,406.00	-
Advance		10,406.00	-
Advance-Bhattarai		9,000.00	-
Total		70,745.56	121,057.53

Restricted Fund		Schedule- 4A	
Particulars	Sch	Current year	Previous year
Opening restricted Fund		8,736,106.99	6,318,115.56
Fund Received	FAS	32,533,629.38	30,524,203.76
Transferred to Income & Expenditure Statement	FAS	34,501,358.85	28,106,212.33
Closing Restricted Fund		6,768,377.52	8,736,106.99

Unrestricted Fund		Schedule- 4B	
Particulars	Sch	Current year	Previous year
Opening Unrestricted Fund			
Capital Asset Fund		1,435,153.40	1,828,664.47
Member's Contribution		60,000.00	60,000.00
Core Fund		7,965,342.41	2,888,426.52
Total Opening Unrestricted Fund		9,460,495.81	4,777,090.99
Fund Received	8A	8,061,568.54	8,592,145.14
Transferred to Income & Expenditure Statement	1&7	3,392,240.09	3,822,582.42
Closing Unrestricted Fund		14,129,824.26	9,546,653.71
Represented by:			
Capital Asset Fund		1,158,828.23	1,435,153.40
Member's Contribution		60,000.00	60,000.00
Core Fund		12,910,996.03	7,965,342.41



FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements
For the year ended 31 Ashad 2077 (15 July, 2020)

In NRs.

Current Liabilities (Projects)

Schedule- 5

Particulars	Current Year	Previous Year
ECAFSIM	723.00	723.00
Kumar Chaulagain	118.00	118.00
Freedom Forum	605.00	605.00
CACFRIIM	410,200.00	160.00
Freedom Forum	-	160.00
Reeshi Ram Ghimire	255,000.00	
Social Welfare Council	110,200.00	
TDS (15%)	45,000.00	
SUSASAN I	706.00	20,679.00
Freedom Forum	706.00	706.00
TDS	-	-
	-	19,973.00
SUSASAN II	7,373.00	8,477.00
TDS	-	8,242.00
Aruna Adhikari	235.00	235.00
SUSASAN I	7,138.00	
EEMIR	0.23	0.23
TDS	0.23	0.23
SEFAS	23,799.00	23,799.00
Freedom Forum	13,274.00	13,274.00
Social Welfare Council	10,000.00	10,000.00
TDS	375.00	375.00
Ashmita Pokharel - For Legal Aid	150.00	150.00
Campaign & Advocacy Digital Issues-IFEX	1,452.00	1,452.00
TDS (1.5%) Pvt.Ltd.	1,452.00	1,452.00
Campaign & Advocacy Impunity	11,854.45	11,854.45
Kumar Chaulagain	1,429.00	1,429.00
Freedom Forum	10,425.45	10,425.45
One day Workshop on RTI	15,690.00	15,690.00
Kumar Chaulagain	15,690.00	15,690.00
FoE On Internet in Nepal	-	630.00
Freedom Forum	-	630.00
Ombudsperson Model Workshop	-	814.00
Freedom Forum	-	814.00
One Day Campaign	-	-
Kumar Chaulagain	-	-
Legal Defense Project	621,061.00	-
Chakra Bahadur	25,000.00	-



Mahesh Nepal	85,000.00	
Prakash Bahadur Bam	25,000.00	
Purna Chimuriya	85,000.00	
Sanjeeb Ghimire	127,500.00	
Santosh Deuja	70,000.00	
Saugat Stationery	150,000.00	
Sunita Rawal	38,145.00	
Tanka Sunar_ Journalist_PRovice 5	7,100.00	
TDS 1.5% Pvt.Ltd)	83.00	
Aditya Dahal	8,233.00	
Promoting Open Parliament Initiative in Provinces	15,400.00	-
Travel Agencies	15,400.00	-
Driving Audit Accountability: Audit Reports for Col	36,000.00	
TDS (15%)	36,000.00	
SUSASAN IV	197.00	-
Freedom Forum	197.00	-
CAFIFIR	87,258.00	-
Aruna Adhikari	17,421.00	-
Ashok Dahal	2,975.00	
Bikram Niraula	1,275.00	
Freedom Forum	18,900.00	
Laxmi Bhandari	18,020.00	
Nanu Maiya Khadka	1.00	
Narayan P. Ghimire	(1.00)	
Rajan Singh	11,645.00	
Rajan Upadhyay	4,250.00	
Rammani Dahal	1,020.00	
TDS (15%)	11,415.00	
TDS (Pvt. Ltd.)	337.00	
Total	1,231,713.68	84,278.68

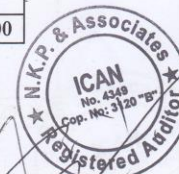
Current Liabilities (Core)		Schedule- 6
Particulars	Current Year	Previous Year
Nepal Printing Support	-	96,786.00
Shakambari Advertising	-	4,950.00
Dan Bahadur Karki	195.00	195.00
Audit Fee Payable	74,004.00	74,004.42
TDS	5,829.00	6,156.58
Sundry Creditors	47.00	1,561.00
Other Payable	64,450.00	
Total	144,525.00	175,846.00



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal

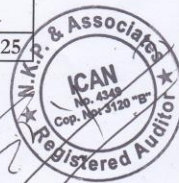
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2077 (15 July, 2020)

In NRs.

Administrative Expenses

Schedule- 7

Particulars	Current Year	Previous Year
Accidental Insurance	4,972.00	2,486.00
Audit Fee	50,000.00	75,000.00
Bank Charges	50.00	165.00
Books and Journals	10,000.00	4,638.00
Cleaning	2,000.00	1,250.00
Electricity	782.00	5,962.00
Fuel	16,432.00	69,095.00
Health Insurance	21,000.00	14,012.00
IFEX Membership Fee	-	10,000.00
Insurance Expenses	24,138.00	25,318.00
Internet	-	10,520.00
Maternity Allowance	-	10,000.00
Miscellaneous Expenses	9,164.00	76,285.00
Newspaper	3,060.00	-
Office Supplies	4,746.00	35,400.00
Other expenses	2,000.00	21,861.00
Per Diem	48,500.00	14,000.00
Per Diem-Allowance	-	2,000.00
Printing	8,460.00	83,280.00
Public Relation	1,750.00	17,780.00
Refreshment	-	37,501.00
Repair and Maintenance of Office Vehicle	71,599.42	56,481.00
Repair, Maintenance and Renewal	76,166.00	252,458.00
Retirement Contribution	63,481.50	77,043.25
RTI Campaining	280.00	3,248.00
Salary	1,621,317.00	1,681,992.00
Staff Welfare	260,186.00	157,687.00
Stationeries	150,291.00	52,143.00
Telephone	12,014.00	27,117.00
Transportation, Communication and Public Relation	305,460.00	274,330.00
Traveling & Public Relation	-	205,158.00
Vehicle-Fuel (BA-7 Cha-3245)	211,142.00	186,526.00
Water	-	305.00
Website Updating	-	22,118.00
World Press Freedom Day Celebration	-	2,070.00
Decoration	8,000.00	-
FF Coordination	10,000.00	-
Vehicle Tax	63,285.00	-
Website Host Cost	14,469.00	-
Total	3,074,744.92	3,515,229.25



FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements
For the year ended 31 Ashad 2077 (15 July, 2020)

In NRs.

Grant & Contribution

Schedule- 8A

Particulars	Current Year	Previous Year
Administrative Support	433,022.00	649,864.00
Contribution by Others	5,174,682.54	5,348,039.00
Bank Interest on FD	395,739.05	48,671.25
Project Support	1,576,688.95	2,410,120.89
Office Vehicle Cost From Projects	175,500.00	135,450.00
Coordination by Freedom Forum	91,000.00	-
Logistic Support From Office	113,200.00	-
Total	7,959,832.54	8,592,145.14

Other Income

Schedule- 8B

Particulars	Current Year	Previous Year
Liabilities written off	101,736.00	-
Total	101,736.00	-



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At: _____
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FREEDOM FORUM
Thapathali, Kathmandu

Significant Accounting Policies and Notes to the Accounts:
Fiscal Year 2076/077

1. General Information:

Freedom Forum is a NGO registered under District Administration Office, Government of Nepal. This organization is located at Kathmandu.

2. Accounting Policy:

The Financial statements are prepared in as per historical convention method and certain relevant Nepal Accounting Standards (NAS) and presentational requirements of act.

3. Revenue:

Grants are recognized on cash basis. Grant received in foreign currency has been recognized by converting into equivalent Nepalese currency of date of receipts, if any. Only the portions of grants expended are transferred to the Statement of Income & Expenditure & the balance is presented under fund balance.

4. Expenses

All expenses have been recognized on the actual basis. Some expenses of projects are the administrative expenses sharing of Freedom forum.

5. Tax deduction at source

Tax has been deducted at source and will be deposited to concern Inland Revenue Office.

6. Regrouping:

Figures has been regrouping and rearranged wherever necessary.

7. Fixed Assets:

Fixed Assets are stated at cost inclusive of all expenses up to commissioning the assets to use.

8. Depreciation:

Depreciation has been charged at diminishing value method.

