

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

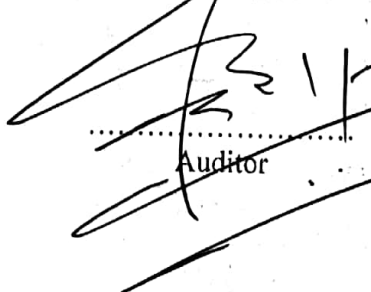
We have audited the accompanying Balance Sheet of Freedom Forum as at Ashad 31st, 2078 (15th July 2021) and the related Statement of income for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these 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, 2078.
 - ii) Of the results of its operations for the financial year 2077/078.

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, 2078 (15 July, 2021)

In NRs

Particulars	Schedule	Current Year	Previous Year
Assets			
Non Current Assets			
Non-Expendable Assets	1	948,745.08	1,158,828.23
Current Assets			
Cash & Bank (Projects)	2A	6,291,957.53	7,929,345.64
Cash & Bank (Core)	2B	14,332,792.72	12,971,932.99
Receivables (Core)	3A	351,897.49	143,588.04
Receivables (Projects)	3B	33,128.00	70,745.56
Total		21,958,520.82	22,274,440.46
Funds & Liabilities			
Fund Balance			
Restricted Fund	4A	4,623,030.85	6,768,377.52
Unrestricted Fund	4B	15,417,311.84	14,129,824.26
Current Liabilities			
Current Liabilities (Project)	5	1,702,054.68	1,231,713.68
Current Liabilities (Core)	6	216,123.45	144,525.00
Total		21,958,520.82	22,274,440.46

Schedules are integral part of financial statements

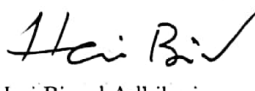
As per our report of even date

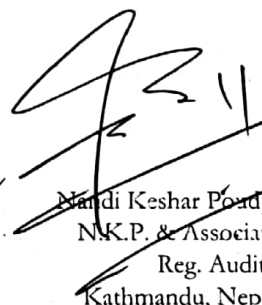

Aruna Adhikari
Finance Officer




Taranath Dahal
Executive Chief


Kedar Bahadur Dahal
Treasurer


Hari Binod Adhikari
Chairperson


Nandi Keshar Poudyal
N.K.P. & Associates
Reg. Auditor
Kathmandu, Nepal



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Statement of Income & Expenditure
For the period from 01 Shrawan 2077 to 31 Ashadh 2078 (16 July 2020 - 15 July 2021)

In NRs

Particulars	Ref	Current Year	Previous Year
Income			
Transfer from restricted funds	4A	17,630,089.90	34,501,358.85
Transfer from unrestricted funds	4B	5,649,485.30	3,392,240.09
Total (A)		23,279,575.20	37,893,598.94
Expenditure			
Project Expenses	FAS	17,630,089.90	34,501,358.85
Administrative Expenses	7	5,393,201.15	3,074,744.92
Depreciation Expenses	1	256,284.15	317,495.17
Total (B)		23,279,575.20	37,893,598.94

As per our report of even date

Aruna
Aruna Adhikari
Finance Officer



Taranath Dahal
Taranath Dahal
Executive Chief

Kedar Bahadur Dahal
Kedar Bahadur Dahal
Treasurer

Hari Binod Adhikari
Hari Binod Adhikari
Chairperson

Nandi Keshar Poudyal
N.K.P. & Associates
Reg. Auditor
Kathmandu, Nepal



FREEDOM FORUM
Thapatthali, Kathmandu, Nepal

Fund Accountability Statement (FAS)- Project wise
For the Financial Year 2071/2072 (2020/2021)

Particulars	Slk	Enabling Conditions for the Project (ECAP) in Nepal (ECAP/N)	Quantitative indicators to be achieved by the project (QI/N)	Sustainable Use of Technology for Public Sector Accountability (SUTPA) in Nepal (SUTPA/N)	Sustainable Use of Technology for Public Sector Accountability (SUTPA) in Nepal (SUTPA/N)	Impact on Human Rights (IHR)	Report to Enable First Accountability Mechanism (RHM) (RHM/N)	Report to Enable First Accountability Mechanism (RHM) (RHM/N)	RTI Dispute Resolution (RTD) (RTD/N)	Amendments of the Right to Information Act (RTIA) (RTIA/N)	Journalist Safety & Campaigns for Blood Impunity (JSB) (JSB/N)	Campaigns to Increase Transparency (CT) (CT/N)	Reversing Negative Impacts (RNI) (RNI/N)	Updating & Maintaining Current Budget (UMCB) (UMCB/N)	Open Budget Survey (OBS) (OBS/N)	Legal Defense Fund II (LDF II) (LDF II/N)	Legal Defense Fund I (LDF I) (LDF I/N)	Fund for Partnership with Journalists (FPWJ) (FPWJ/N)
Opening Balance (A)		2,334,491	(11,645.75)	17,540.00	(133.00)	312,917.77	(1,982.15)	16,332.21	3,144.61	-	-	(11,644.46)	-	-	-	35,312.00	-	79,000.00
Grant Received																		
Free Press Unlimited (FPU)	I																	
Family Health International (FHI)	II																	
The Asian Foundation (TAF)	III																	
Center for International Studies and Communications (CISC)	IV																	
International Union of Journalists (IUJ)	V																	
Exchange (EXN)	VI																	
International Budget Partnership (IBP)	VII																	
United Nations Development Programme (UNDP)	VIII																	
Programme for International Development (PID)	IX																	
Grant from IFEX	X																	
Grant from IFEX	XI																	
Grant from IFEX	XII																	
Grant from IFEX	XIII																	
Grant from IFEX	XIV																	
Grant from IFEX	XV																	
Grant from IFEX	XVI																	
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Grant from IFEX	XVIII																	
Grant from IFEX	XIX																	
Grant from IFEX	XX																	
Grant from IFEX	XXI																	
Grant from IFEX	XXII																	
Grant from IFEX	XXIII																	
Grant from IFEX	XXIV																	
Grant from IFEX	XXV																	
Grant from IFEX	XXVI																	
Grant from IFEX	XXVII																	
Grant from IFEX	XXVIII																	
Grant from IFEX	XXIX																	
Grant from IFEX	XXX																	
Total Grant Received (B)																		
Expenditure																		
ECAP/N	I																	
SUTPA/N	II																	
SUTPA/N	III																	
SUTPA/N	IV																	
SUTPA/N	V																	
SUTPA/N	VI																	
SUTPA/N	VII																	
SUTPA/N	VIII																	
SUTPA/N	IX																	
SUTPA/N	X																	
SUTPA/N	XI																	
SUTPA/N	XII																	
SUTPA/N	XIII																	
SUTPA/N	XIV																	
SUTPA/N	XV																	
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SUTPA/N	XXV																	
SUTPA/N	XXVI																	
SUTPA/N	XXVII																	
SUTPA/N	XXVIII																	
SUTPA/N	XXIX																	
SUTPA/N	XXX																	
Total Expenditure (C)																		
Balance																		
Current Assets	6																	
Current Liabilities	3(B)																	
Cash in hand	2																	
Cash at Bank	2																	
Total																		

Arjun Adhikari
Finance Officer

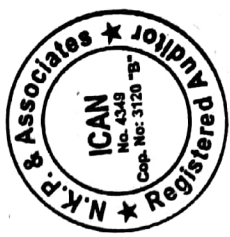
Dr. Babu Adhikari
Treasurer



Tarun Dabai
Executive Chief

Hari Binod Adhikari
Chairperson

Niraj Kumar Pradhan
N.K.P. & Associates
Reg. Auditor
Kathmandu, Nepal



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2077/2078 (2020/2021)

In NR.

Enabling Conducive Atmosphere for Free, Safe and Inclusive media in Nepal (ECAPSIM)

SN	Activity	Schedule-I Amount
1	Program Expenses	
1.a	Local Level program (including refreshers to Stringers)	-
1.b	Fact Finding Mission	-
1.c	FoE Monitoring	-
1.d	Discussion with the Journalists, CDO, Police and CSO	-
1.e	Legal Aid and Policy Analysis through Legal Desk	-
1.f	National Level Celebration of End Impunity Day	-
1.g	Operationalization of RTI App	-
1.h	Review of Laws from FoE Lens	-
1.i	Tracking of FoE Violation	-
1.j	Two Interface Meetings	-
1.k	Two Times Interface Meetings with Female Journalist	-
1.l	Social Welfare Council Monitoring	-
1.m	Documentation Expenses	-
	Sub Total	-
2	Operating Costs	
2.a	Institutional Development	-
2.b	Office Rent	-
	Sub Total	-
3	Personnel Costs	
3.1	Fringe Benefits	-
3.2	Salaries	-
	Sub Total	-
	Grand Total	-

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

SN	Activity	Schedule-II Amount
1	Program Expenses	
1.1	FoE Monitoring by Stringers	-
1.2	Fact Finding Mission	-
1.3	Operationalization of Nepal Press Freedom & RTI	-
1.4	Production of Podcast on Working Themes of FF	-
1.5	RTI App Publicity with Youth & Women Group	-
1.6	Impunity of Violence Against Jour. Incl. Help D	-
1.7	Gender Media Monitoring Incl. I & A Activities	-
	Sub Total	-
2	Operating Costs	
2.1	Institutional Development	-
2.2	Office Rent	-
	Sub Total	-
3	Personnel Costs	
3.1	Human Resources	-
	Sub Total	-
	Grand Total	-

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

SN	Activity	Schedule-III Amount
1	Program Expenses	
1.1	1112 Develop Training Manual	-
1.2	1113 Training and Awareness Raising Sessions	-
1.3	1121 Develop Gender & Social Incl. Awareness Materi	-
1.4	1122 Training on Leadership & Participation in Demo	-
1.5	1123 Advocacy Campaigns and Lobbying Activities	-
1.6	1211 Mapping of Open Data Initiatives	-
1.7	1221 Knowledge, Attitude and Practice Survey	-
1.8	Annual Planning & Review Meeting	-
	Sub Total	-
2	Operating Costs	
2.1	Office Rent	-
2.2	Office Maintenance	-
2.3	Utilities	-
2.4	Communication	-
2.5	Office Expenses & Supplies	-
2.6	Motorcycle Expenses	-
2.7	Stationeries & Others	-
2.8	Travel Costs	-
2.9	Overhead Cost	-
	Sub Total	-
3	Personnel Costs	
3.1	Remuneration	-
	Sub Total	-
4	Other Costs	
4.1	Meeting/Seminar Costs	-
4.2	Bank Fee	-
	Sub Total	-
	Grand Total	-

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FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2077/2078 (2020/2021)

In NR.

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

		Schedule-IV
SN	Activity	Amount
1	Program Expenses	
1.1	Action Research	-
1.2	Advocacy Campaign	-
	Sub Total	-
2	Operating Costs	
2.1	Stationeries & Others	-
2.2	Travel Costs	-
2.3	Training Manual	-
	Sub Total	-
3	Personnel Costs	
3.1	Remuneration	-
3.2	Fringe benefits & Staff welfare	-
	Sub Total	-
4	Other Costs	
4.1	Meeting/Seminar Costs	-
4.2	Bank Fee	-
	Sub Total	-
	Grand Total	-

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

		Schedule-V
SN	Activity	Amount
1	Program Expenses	
1.1	Public Interest Reporting Fellowship 503.0202	-
1.2	Review & Reorientation Meeting with Trained Journalists	-
1.3	Workshops/ Activities(5.03)	437,813.00
1.4	Consultant Fee	144,000.00
1.5	Public Interest Training II Expenses	-
1.6	Training to Public Information Officers	-
	Sub Total	581,813.00
2	Operating Costs	
2.1	Other Direct Costs-Office Expenses	229,645.00
2.2	Office Rent	110,000.00
2.3	Travel/Transportation	17,940.00
	Sub Total	357,585.00
3	Personnel Costs	
3.1	Fringe Benefits	436,500.00
3.2	Salaries	1,298,843.00
	Sub Total	1,735,343.00
4	Other Costs	
4.1	Audit Fees	25,000.00
	Sub Total	25,000.00
	Grand Total	2,699,741.00

Support to Enable Environment For Free, Accountable and Sustainable Media in Nepal (SEFAS)

		Schedule-VI
SN	Activity	Amount
1	Operating Costs	
1.1	Institutional Development	-
	Grand Total	-

Amendment of the Right to Information Act

		Schedule-VII
S.N.	Activities	Amount
1	Program Expenses	
1.1	Activity 1 Consultation Meeting with CSP & Government	-
1.2	Activity 2 Informal Meetings with Ministries	-
1.3	Activity 3 Open Data, Open Budget & Access to Information	-
1.4	Other Administrative Salaries	-
	Grand Total	-

IFEX

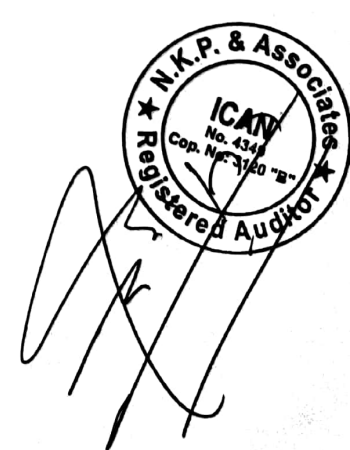
		Schedule-VIII
SN	Activity	Amount
1	Program Expenses	
1.1	Project Cost	1,093,876.00
	Sub Total	1,093,876.00
2	Personnel Costs	
2.1	Human Resource	1,093,876.00
	Sub Total	1,093,876.00
3	Operating Costs	
3.1	Office & Maintenance	-
	Sub Total	-
	Grand Total	2,187,752.00

Reviewing National Statistic Bill _TAP

		Schedule-IX
SN	Activity	Amount
1	Operating Costs	
1.1	Direct Expenses	525,249.00
	Grand Total	525,249.00



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2077/2078 (2020/2021)

In NRs.

Seminar with Parliamentarian & CSO Members

		Schedule-X
SN	Activity	Amount
1	Project Costs	
1.1	Breakfast & Lunch for the Participants & Organizer	
1.2	Coordination	
1.3	Logistic (Projector/camera/Mike Etc)	
1.4	Paper Presentators with Preparation	
	Grand Total	-

Updating Nepal's Citizens Climate Budget

		Schedule-XI
SN	Activity	Amount
1	Personnel Costs	
1.1	Human Resource	-
	Sub Total	-
2	Operational Cost	
2.1	Overhead Cost	-
	Sub Total	-
	Grand Total	-

Open Budget Survey

		Schedule-XII
SN	Activity	Amount
1	Project Costs	
1.1	Project Support	-
	Grand Total	-

Legal Defense Project

		Schedule-XIII
SN	Activity	Amount
1	Project Costs	
1.1	In House Legal Officer	-
1.2	Legal Defence	-
	Grand Total	-

Fund for Earthquake Victim-Journalist

		Schedule-XIV
SN	Activity	Amount
1	Project Costs	
1.1	Earthquake Victim-Journalist	50,000.00
	Grand Total	50,000.00

Exploring the Emerging use and impact of Open budget & Aid Data in Nepal (ODDC)

		Schedule-XV
SN	Activity	Amount
1	Project Costs	
1.1	Project Support	-
	Grand Total	-

One Day Workshop on Right to Information & Open Government

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

FoE On Internet in Nepal

		Schedule-XVII
SN	Activity	Amount
1	Project Costs	
1.1	Project Support Cost	-
	Grand Total	-

Ombudsperson Model Testing and Dissemination Worksh

		Schedule-XIX
SN	Activity	Amount
1	Project Costs	
1.1	Project Support Cost	-
	Grand Total	-

Promoting Open Parliament Initiative in Provinces

		Schedule-XIX
SN	Activity	Amount
1	Project Costs	
1.1	Activity 1 Promoting Open Parliament Initiative	
1.2	Activity 2 Promoting Open Parliament Initiative in P	
1.3	Program Support Cost	
1.4	Overhead	
	Grand Total	-



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 - The initials "Hui Bi" written below.



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Fund Accountability Statements
For the Financial Year 2077/2078 (2020/2021)

In NR.

SUSASAN-CECI

		Schedule-XX
SN	Activity	Amount
1	Project Costs	
1.1	Project Support Cost	16,763.00
	Grand Total	16,763.00

Driving Audit Accountability: Audit Reports for Col

		Schedule-XXI
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	912,973.00
1.2	Personnel	781,120.00
1.3	Equipments	48,590.00
1.4	Other costs	271,572.90
	Grand Total	2,014,255.90

Open Data Training

		Schedule-XXII
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	
	Grand Total	-

SUSASAN-4

		Schedule-XXIII
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	4,297,170.00
	Grand Total	4,297,170.00

CAFIFIR

		Schedule-XXIV
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	3,736,153.00
	Grand Total	3,736,153.00

Legal Defence Fund II

		Schedule-XXV
SN	Activity	Amount
1	Project Costs	
	Legal Defense Fund	90,000.00
	In House Legal Officer	289,762.00
	Grand Total	379,762.00

Development of CE Strategy

		Schedule-XXVI
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	1,244,100.00
	Grand Total	1,244,100.00

Journalist Safety & Campaign for End Impunity_ IFEX

		Schedule-XXVII
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	1,241,080.00
	Grand Total	1,241,080.00

MHRC (Mainstreaming Human Rights in Cybersecurity)

		Schedule-XXVIII
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	1,013,685.00
	Grand Total	1,013,685.00

Legal support for Journalist

		Schedule-XXIX
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	59,895.00
	Grand Total	59,895.00

Open Budget Survey

		Schedule-XX
SN	Activity	Amount
1	Project Costs	
1.1	Program Cost	352,236.00
	Grand Total	352,236.00



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal

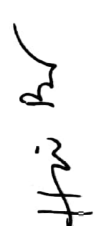
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2078 (15 July, 2021)

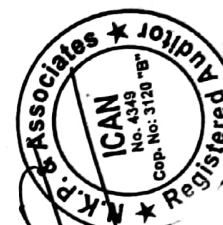
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Schedule- 1

Non Expendable Assets

No.	Particulars	Dep Rate	Value			Depreciation for the Year	Closing WDV	
			Opening WDV	Disposal	Addition		31.03.2078	31.03.2077
1	Furniture and Fixture	25%	247,491.65	-	-	61,872.91	185,618.74	247,491.65
2	Computers	25%	43,164.65	-	-	10,791.16	32,373.49	43,164.65
3	Printer	25%	29,609.57	-	-	7,402.39	22,207.18	29,609.57
4	Office equipment	25%	3,452.71	-	-	863.18	2,589.53	3,452.71
5	Other Assets	15%	73,863.47	9,000.00	55,201.00	19,359.67	100,704.80	73,863.47
6	Communication equipment	20%	7,057.58	-	-	1,411.52	5,646.06	7,057.58
7	Office Vehicle	20%	679,276.71	-	-	135,855.34	543,421.37	679,276.71
7	Motorbike	25%	15,717.72	-	-	3,929.43	11,788.29	15,717.72
8	Recorder	25%	8,915.95	-	-	2,228.99	6,686.96	8,915.95
9	YAHAMA Petrol Generator	25%	9,131.74	-	-	2,282.94	6,848.80	9,131.74
10	Laptop	25%	22,204.52	-	-	5,551.13	16,653.39	22,204.52
11	Camera	25%	18,941.96	-	-	4,735.49	14,206.47	18,941.96
	Grand Total		1,158,828.23	9,000.00	55,201.00	256,284.15	948,745.08	1,158,828.23





 H. P. R.



FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements
For the year ended 31 Ashad 2078 (15 July, 2021)

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	730,987.25	404,293.44
NB Bank 109423 C	2,537,671.36	714,887.36
NB Bank 109424 C	1,519,211.49	1,262,294.24
NB Bank 109425 C	31,200.00	81,100.00
BOKL 017000100279524 (LUBL 15100279)	623,371.98	587,676.00
005187071 C(PRAN)	213,107.07	213,107.07
BOKL 017300000045524	-	1,009,371.00
BOKL 017300000304524	4,950,172.96	6,803,548.23
BOKL FD	10,000,000.00	10,000,000.00
Cash in hand (All projects)	51,310.00	46,159.00
Less: Ch. Issued but not cashed	(93,891.00)	(286,526.00)
Less: Cash at bank (Core Accounts)	(14,331,392.72)	(12,966,773.84)
Total	6,291,957.53	7,929,345.64

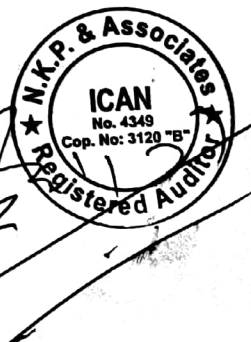
Cash & Bank (Core Account)		Schedule- 2B
Particulars	Current Year	Previous year
Cash in hand	1,400.00	5,159.15
Cash at bank	14,331,392.72	12,966,773.84
Total	14,332,792.72	12,971,932.99

Receivables (Core Account)		Schedule- 3A
Particulars	Current Year	Previous year
Anirudra Neupane	4,275.04	4,275.04
Devi Prasad Pandit	40,000.00	40,000.00
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
Legal Defence Project II	500.00	-
MHRC Project	25,804.00	-
SEFAS Project	13,274.00	-
Campaign & Advocacy Impunity Project	10,425.45	-
Development of CE Strategy Project	24,225.00	-
Narayan Ghimire	200,000.00	-
Sundry Debtors	12,138.00	68,057.00
Total Current Assets	351,897.49	143,588.04

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FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements
For the year ended 31 Ashad 2078 (15 July, 2021)

In NR.

Receivables (Projects)		Schedule- 3B	
Particulars		Current year	Previous year
CACFRIIM		-	-
Freedom Forum		-	-
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
Freedom Forum		-	2,220.00
Kumar Chaulagain		-	5,000.00
SUSASAN III		-	-
Pramod Bhattarai Advance		-	-
EEMIR		-	10,991.56
VAT Receivable		-	10,916.56
TDS Receivable		-	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		33,128.00	70,745.56

Restricted Fund		Schedule- 4A	
Particulars	Sch	Current year	Previous year
Opening restricted Fund		6,768,377.52	8,736,106.99
Fund Received	FAS	15,484,743.23	32,533,629.38
Transferred to Income & Expenditure Statement	FAS	17,630,089.90	34,501,358.85
Closing Restricted Fund		4,623,030.85	6,768,377.52

Unrestricted Fund		Schedule- 4B	
Particulars	Sch	Current year	Previous year
Opening Unrestricted Fund			
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
Total Opening Unrestricted Fund		14,129,824.26	9,460,495.81
Fund Received	8A	6,936,972.88	8,061,568.54
Transferred to Income & Expenditure Statement	1&7	5,649,485.30	3,392,240.09
Closing Unrestricted Fund		15,417,311.84	14,129,824.26
Represented by:			
Capital Asset Fund		948,745.08	1,158,828.23
Member's Contribution		60,000.00	60,000.00
Core Fund		14,408,566.76	12,910,996.03



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2078 (15 July, 2021)

In NR.

Administrative Expenses		Schedule- 7	
Particulars	Current Year	Previous Year	
Accidental Insurance	7,478.00	4,972.00	
Audit Fee	50,000.00	50,000.00	
Bank Charges	100.00	50.00	
Books and Journals	9,740.00	10,000.00	
Cleaning	3,500.00	2,000.00	
Communication Platform	8,100.00	-	
Dashain Allowance	129,158.00	-	
Donation	145,000.00	-	
Electricity	18,017.00	782.00	
Fuel	28,222.00	16,432.00	
Health Insurance	24,520.00	21,000.00	
House Rent	423,500.00	-	
Insurance Expenses	-	24,138.00	
Internet	1,582.00	-	
Maternity Allowance	10,000.00	-	
Miscellaneous Expenses	110,008.15	9,164.00	
Newspaper	7,175.00	3,060.00	
Office Supplies	-	4,746.00	
Other expenses	-	2,000.00	
Per Diem	12,700.00	48,500.00	
Printing	3,280.00	8,460.00	
Public Relation	-	1,750.00	
Repair and Maintenance of Office Vehicle	295.00	71,599.42	
Repair, Maintenance and Renewal	24,417.00	76,166.00	
Retirement Contribution	80,326.00	63,481.50	
RTI Campaigning	1,512.00	280.00	
Salary	3,821,509.00	1,387,717.00	
Staff Welfare	93,235.00	493,786.00	
Stationeries	12,414.00	150,291.00	
Telephone	7,780.00	12,014.00	
Transportation, Communication and Public Relation	277,105.00	305,460.00	
Vehicle-Fuel (BA-7 Cha-3245)	27,505.00	211,142.00	
Wages	2,000.00	-	
Water	2,319.00	-	
Decoration	-	8,000.00	
FF Coordination	-	10,000.00	
Vehicle Tax	-	63,235.00	
Website Host Cost	50,704.00	14,469.00	
Total	5,393,201.15	3,074,744.92	



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2078 (15 July, 2021)

In NRs.

Grant & Contribution		Schedule- 8A
Particulars	Current Year	Previous Year
Administrative Support	2,177,011.00	433,022.00
Contribution by Others	3,090,000.00	5,174,682.54
Bank Interest on FD	580,852.73	395,739.05
Project Support	792,204.90	1,576,688.95
Office Vehicle Cost From Projects	215,100.00	175,500.00
Social Media Mobilization	60,000.00	-
Coordination by Freedom Forum	-	91,000.00
Logistic Support From Office	20,000.00	113,200.00
Total	6,935,168.63	7,959,832.54

Other Income		Schedule- 8B
Particulars	Current Year	Previous Year
Liabilities written off	-	101,736.00
Refund of insured amount	1,804.25	-
Total	1,804.25	101,736.00



FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Schedules forming part of Financial Statements
For the year ended 31 Ashad 2078 (15 July, 2021)

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
CACFRIM	410,200.00	410,200.00
Reeshi Ram Ghimire	255,000.00	255,000.00
Social Welfare Council	110,200.00	110,200.00
TDS (15%)	45,000.00	45,000.00
SUSASAN I	706.00	706.00
Freedom Forum	706.00	706.00
SUSASAN II	153.00	7,373.00
Aruna Adhikari	153.00	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
Reviewing National Statistic Bill _TAF	7,500.00	-
Manju Dahal	7,500.00	-
Ombudsperson Model Workshop	-	-
Freedom Forum	-	-
One Day Campaign	-	-
Kumar Chaulagain	-	-
Legal Defense Project	83.00	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_ P Rovice 5	-	7,100.00
TDS 1.5% Pvt.Ltd)	83.00	83.00
		8,233.00

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Legal Defence Fund II	-	
Freedom Forum	500.00	-
TDS (15%)	(500.00)	
Promoting Open Parliament Initiative in Provinces	-	15,400.00
Travel Agencies		15,400.00
Driving Audit Accountability: Audit Reports for Col	42,755.00	36,000.00
TDS 15%	41,653.00	36,000.00
TDS 1%	675.00	-
TDS 1.5%	427.00	-
SUSASAN IV	-	197.00
Freedom Forum		197.00
CAFIFIR	100,000.00	87,258.00
Aruna Adhikari	-	17,421.00
Ashok Dahal	-	2,975.00
Bikram Niraula	-	1,275.00
Freedom Forum	981.00	18,900.00
Laxmi Bhandari	-	18,020.00
Nanu Maiya Khadka	1.00	1.00
Narayan P. Ghimire	(1.00)	(1.00)
Rajan Singh	-	11,645.00
Rajan Upadhyay	-	4,250.00
Rammani Dahal	-	1,020.00
TDS (15%)	(1,157.00)	11,415.00
TDS (1%)	176.00	-
TDS (Pvt. Ltd.)	-	337.00
Social Welfare Council	100,000.00	
Development of CE Strategy	1,057,885.00	-
Anirudra Neupane	304,045.00	-
Aruna Adhikari	21,250.00	-
Freedom Forum	24,225.00	-
Haribinod Adhikari	21,250.00	-
Krishna Sapkota	304,045.00	-
Manoj Karki	57,375.00	-
Subash Dahal	21,250.00	-
Taranath Dahal	304,045.00	-
TDS	400.00	-
MHRC (Mainstreaming Human Rights in Cybersecurity)	26,254.00	
Freedom Forum	25,804.00	-
Social Security Tax 1%	450.00	-
Open Budget Survey	3,000.00	
TDS (15%)	3,000.00	-
Total current Liabilities (Project)	1,702,054.68	1,231,713.68

Current Liabilities (Core)		Schedule- 6
Particulars	Current Year	Previous Year
Dan Bahadur Karki	195.00	195.00
Audit Fee Payable	74,004.42	74,004.00
Krishna Sapkota	47.00	47.00
RF Reduction	9,446.00	-
SST Payable	1,493.00	-
TDS	34,676.00	5,829.00
Taranath Dahal	2,705.00	-
Other Payable	93,557.03	64,450.00
Total	216,123.45	144,525.00

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FREEDOM FORUM
Thapathali, Kathmandu

Significant Accounting Policies and Notes to the Accounts:
Fiscal Year 2077/078

1. General Information:

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

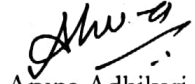
Figures has been regrouping and rearranged wherever necessary.

7. Fixed Assets:

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

8. Depreciation:

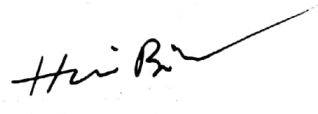
Depreciation has been charged at diminishing value method.


Aruna Adhikari
Finance Officer




Taranath Dahal
Executive Chief


Kedar Dahal
Treasurer


Hari Binod Adhikari
Chairperson



Nandi Keshar
Poudyal
N.K.P. & Associates
Reg. Auditor
Kathmandu, Nepal