

# 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 31<sup>st</sup>, 2081 (15<sup>th</sup> July 2024), 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.

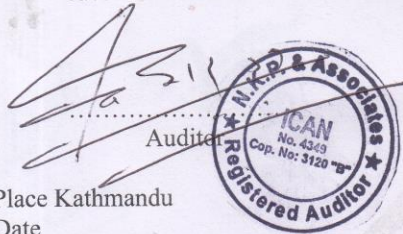
We conducted our audit in accordance with Nepal Standard on auditing our relevant practices. Those Standard or relevant practices required that we plan performed the audit to obtain reasonable assurance about whether the financial statements are free of materials misstatement. An audit includes examine, 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 31<sup>st</sup>, 2081.
  - ii) Of the results of its operations for the financial year 2080/081.

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

Place Kathmandu  
Date



## FREEDOM FORUM

Thapathali, Kathmandu, Nepal

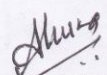
### Statement of Financial Position As at 31st Asadh, 2081 (15 July, 2024)

In NRs

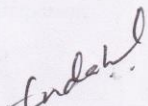
Particulars	Schedule	Current Year	Previous Year
<b>Assets</b>			
<b>Non Current Assets</b>			
Non-Expendable Assets	1	469,097.02	592,334.59
<b>Current Assets</b>			
Cash & Bank (Projects)	2A	4,186,227.16	893,427.96
Cash & Bank (Core)	2B	10,882,815.16	13,438,305.34
Receivables (Core)	3A	818,236.04	767,826.04
Receivables (Projects)	3B	40,218.25	169,205.75
<b>Total</b>		<b>16,396,593.63</b>	<b>15,861,099.68</b>
<b>Funds &amp; Liabilities</b>			
<b>Fund Balance</b>			
Restricted Fund	4A	3,775,242.23	303,462.53
Unrestricted Fund	4B	11,981,332.22	14,587,526.97
<b>Current Liabilities</b>			
Current Liabilities (Project)	5	415,913.18	723,881.18
Current Liabilities (Core)	6	224,106.00	246,229.00
<b>Total</b>		<b>16,396,593.63</b>	<b>15,861,099.68</b>

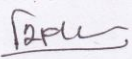
Schedules are integral part of financial statements

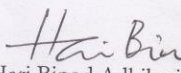
As per our report of even date

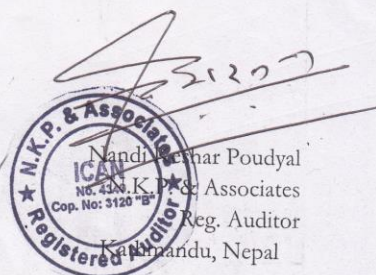
  
Aruna Adhikari  
Finance Officer



  
Taranath Dahal  
Executive Chief

  
Shiva (Shiva Maya) Dahal  
Treasurer

  
Hari Binod Adhikari  
Chairperson





## FREEDOM FORUM

Thapathali, Kathmandu, Nepal

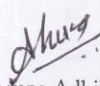
### Statement of Income & Expenditure


For the period from 1st Shrawan 2080 to 31st Ashadh 2081 (17 July 2023 - 15 July 2024)

*In NRs*

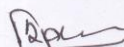
Particulars	Ref	Current Year	Previous Year
<b>Income</b>			
Transfer from restricted funds		3,440,022.20	7,072,804.72
Transfer from unrestricted funds	4B	7,072,763.26	7,887,809.07
<b>Total (A)</b>		<b>10,512,785.46</b>	<b>14,960,613.79</b>
<b>Expenditure</b>			
Project Expenses	FAS	3,440,022.20	7,072,804.72
Administrative Expenses	7	6,949,525.69	7,731,061.00
Depreciation Expenses	1	123,237.57	156,748.07
<b>Total (B)</b>		<b>10,512,785.46</b>	<b>14,960,613.79</b>

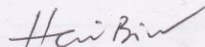
*As per our report of even date*

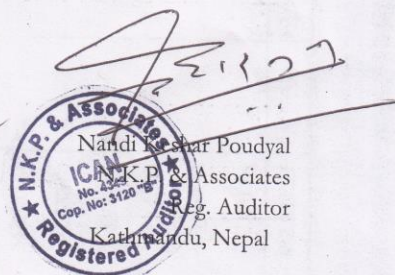
  
Aruna Adhikari  
Finance Officer

  
Taranath Dahal  
Executive Chief



  
Shiva (Shiva Maya) Dahal  
Treasurer

  
Hari Binod Adhikari  
Chairperson



# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements  
For the year ended 31st Ashad 2081 (15 July, 2024)

In NRs.

Schedule- 1

## Non Expendable Assets

No.	Particulars	Dep Rate	Value				Depreciation for the Year	Closing WDV	
			Opening WDV	Disposal	Addition	Depreciation Base		31.03.2079	31.03.2078
1	Furniture and Fixture	25%	104,410.54	-	-	104,410.54	26,102.64	78,307.90	104,410.54
2	Computers	25%	18,210.09	-	-	18,210.09	4,552.52	13,657.57	18,210.09
3	Printer	25%	12,491.53	-	-	12,491.53	3,122.88	9,368.65	12,491.53
4	Office equipment	25%	1,456.61	-	-	1,456.61	364.15	1,092.46	1,456.61
5	Other Assets	15%	72,759.22	-	-	72,759.22	10,913.88	61,845.34	72,759.22
6	Communication equipment	20%	3,613.48	-	-	3,613.48	722.70	2,890.78	3,613.48
7	Office Vehicle	20%	347,789.68	-	-	347,789.68	69,557.94	278,231.74	347,789.68
7	Motorbike	25%	6,630.91	-	-	6,630.91	1,657.73	4,973.18	6,630.91
8	Recorder	25%	3,761.41	-	-	3,761.41	940.35	2,821.06	3,761.41
9	YAHAMA Petrol Generator	25%	3,852.45	-	-	3,852.45	963.11	2,889.34	3,852.45
10	Laptop	25%	9,367.53	-	-	9,367.53	2,341.88	7,025.65	9,367.53
11	Camera	25%	7,991.14	-	-	7,991.14	1,997.79	5,993.35	7,991.14
	Grand Total		592,334.59	-	-	592,334.59	123,237.57	469,097.02	592,334.59

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# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

**Schedules forming part of Financial Statements**  
For the year ended 31st Ashad 2081 (15 July, 2024)

In NRs.

## Cash & Bank (Projects)

### Schedule- 2A

Particulars	Current Year	Previous year
NABIL Bank 17301017500825	60,209.14	60,209.14
NABIL Bank 17301017500826	3,484.18	607,301.18
NABIL Bank 17301017500827	208,113.11	801,707.11
NABIL Bank 17301017500828	59,035.40	1,058,723.49
NABIL Bank 17301017500829	31,200.00	31,200.00
NABIL Bank 173010117501564	23,107.07	23,107.07
BOKL FD	10,000,000.00	10,000,000.00
Global IME Bank Ltd _ Jawalakhel 08001010007327	1,281,458.92	41,849.90
Global IME Bank Ltd _ Anamnagar 03901010008759	3,517,497.54	1,998,149.98
Cash in hand (All projects)	1,631.00	7,255.00
Less: Ch. Issued but not cashed	(116,694.04)	(297,769.57)
<b>Less: Cash at bank (Core Accounts)</b>	<b>(10,882,815.16)</b>	<b>(13,438,305.34)</b>
<b>Total</b>	<b>4,186,227.16</b>	<b>893,427.96</b>

## Cash & Bank (Core Account)

### Schedule- 2B

Particulars	Current Year	Previous year
Cash in hand		
Cash at bank	10,882,815.16	13,438,305.34
<b>Total</b>	<b>10,882,815.16</b>	<b>13,438,305.34</b>

## 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
Ganga Poudel	-	10,000.00
IFEX Project	58,256.00	-
Man Dahal	500.00	500
Rama Giri	756.00	756
Sanat Acharya	20,000.00	20,000.00
Legal Defence Project II	500.00	500.00
Narayan Ghimire	130,000.00	130,000.00
Training of 90 CSOs Repre. at Biratnagar & Nepalgun	8,281.00	8,281.00
Baijanath Art	10,000.00	10,000.00
SAP Nepal	708.00	708.00
TDS Receivable	1,168.00	1,168.00
Sundry Debtors	543,792.00	541,638.00
<b>Total Current Assets</b>	<b>818,236.04</b>	<b>767,826.04</b>







# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements  
For the year ended 31st Ashad 2081 (15 July, 2024)

In NRs.

## Administrative Expenses

## Schedule- 7

Particulars	Current Year	Previous Year
Accidental Insurance	-	19,820.00
Audit Fee	75,000.00	75,000.00
Bank Charges	15.00	-
Books and Journals	2,000.00	15,187.00
Cleaning	4,200.00	3,650.00
Consultant Service Fee	845,400.00	861,000.00
Dashain Allowance	239,600.00	291,600.00
Donation	-	1,000.00
Electricity	21,710.00	39,786.00
Fuel	44,500.00	38,236.00
Health Insurance	38,520.00	31,520.00
House Rent	495,000.00	660,000.00
Insurance Expenses	58,573.40	-
Internet	26,815.00	83,609.00
Legal Work	12,000.00	40,000.00
Miscellaneous Expenses	53,257.00	35,165.00
Newsletter Development and Printing	32,770.00	65,322.00
Newspaper	8,260.00	31,105.00
Office Supplies	-	3,800.00
Other expenses	167,958.55	5,200.00
Podcast	7,700.00	16,471.00
Postal Expenses	5,751.00	-
Printing	8,625.00	13,505.00
Public Relation	-	1,966.00
Repair, Maintenance and Renewal	129,217.00	229,395.00
Retirement Contribution	84,960.00	143,011.00
RTI Campaigning	24,480.00	40.00
Salary	3,882,800.00	4,033,800.00
Staff Welfare	150,408.00	380,493.00
Stationeries	11,797.00	52,687.00
Telephone	5,600.00	32,184.00
Transportation, Communication and Public Relation	308,975.00	392,566.00
VISA COST	12,911.65	10,000.00
Water	45,446.00	19,290.00
Decoration	3,280.00	9,660.00
Website Host Cost	47,350.00	61,517.00
Website Updating	-	6,780.00
IFEX Membership Fee	13,301.00	-
Registration Exps.	4,804.00	-



## FREEDOM FORUM

Thapathali, Kathmandu, Nepal

### Schedules forming part of Financial Statements

For the year ended 31st Ashad 2081 (15 July, 2024)

In NRs.

Travelling	7,567.09	-
UPR Discussion Program Exps.	36,160.00	-
Worlds Social Forum (WSF2024) Expenses	32,814.00	-
World Press Freedom Day Celebration	-	26,696.00
<b>Total</b>	<b>6,949,525.69</b>	<b>7,731,061.00</b>

### Grant & Contribution

#### Schedule- 8A

Particulars	Current Year	Previous Year
Administrative Support	13,191.09	39,750.00
Contribution by Others	890,977.81	1,386,390.00
Bank Interest on FD	836,573.01	767,438.47
Project Support	2,043,426.60	4,374,512.52
Office Vehicle Cost From Projects	-	225,000.00
Support From GMDF Project	26,400.00	-
Support From IFEX Project	656,000.00	-
<b>Total</b>	<b>4,466,568.51</b>	<b>6,793,090.99</b>

### Other Income

#### Schedule- 8B

Particulars	Current Year	Previous Year
Gain on disposal of asset	-	-
Liabilities written off	-	-
Refund of insured amount	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements  
For the year ended 31st Ashad 2081 (15 July, 2024)

## Receivables (Projects)

Particulars		Schedule- 3B	
	Sch	Current year	Previous year
<b>SUSASAN I</b>		<b>1,483.00</b>	<b>1,483.00</b>
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
<b>RTI</b>		<b>31,645.00</b>	<b>31,645.00</b>
Taranath Dahal		1,955.00	1,955.00
Chiranjibi Kafle		29,690.00	29,690.00
<b>PEFA 21</b>		<b>-</b>	<b>128,987.50</b>
TDS Receivable		-	127,981.00
Taranath Dahal		-	1,006.50
<b>Lobby/ Advocacy for NSB IN Lower House</b>		<b>7,090.25</b>	<b>7,090.25</b>
TDS Receivable		7,090.25	7,090.25
<b>Total</b>		<b>40,218.25</b>	<b>169,205.75</b>

## Restricted Fund

Particulars		Schedule- 4A	
	Sch	Current year	Previous year
<b>Opening restricted Fund</b>		<b>303,462.53</b>	<b>1,865,686.47</b>
Fund Received		6,911,801.90	5,510,580.78
Transferred to Income & Expenditure Statement	FAS	3,440,022.20	7,072,804.72
<b>Closing Restricted Fund</b>		<b>3,775,242.23</b>	<b>303,462.53</b>

## Unrestricted Fund

Particulars		Schedule- 4B	
	Sch	Current year	Previous year
<b>Opening Unrestricted Fund</b>		<b>592,334.59</b>	<b>749,082.66</b>
Capital Asset Fund		60,000.00	60,000.00
Member's Contribution		13,935,192.38	14,873,162.39
Core Fund		14,587,526.97	15,682,245.05
<b>Total Opening Unrestricted Fund</b>		<b>14,587,526.97</b>	<b>15,682,245.05</b>
Fund Received		4,466,568.51	6,793,090.99
Transferred to Income & Expenditure Statement	8A	7,072,763.26	7,887,809.07
Capital WIP	1&7		
<b>Closing Unrestricted Fund</b>		<b>11,981,332.22</b>	<b>14,587,526.97</b>
<b>Represented by:</b>		<b>469,097.02</b>	<b>592,334.59</b>
Capital Asset Fund	1	60,000.00	60,000.00
Member's Contribution		11,452,235.20	13,935,192.38
Core Fund			
<b>Total Fund Balance</b>		<b>15,756,574.45</b>	<b>14,890,989.50</b>

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*Freedom Forum*

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*ICAN*  
*No. 4349*  
*Cop. No: 3120 "B"*



# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Fund Accountability Statement (FAS)- Project wise  
For the Financial Year 2080/2081 (2023/2024)

Particulars	Sch	Enabling Conducive Atmosphere for Free, Safe and Inclusive media in Nepal (ECAFISM)	Contributing to the atmosphere conducive to FoE, reduced impunity & inclusive media (CACFRIM) in Nepal	Sustainable Use of Technology for Public Sector Accountability in Nepal (SUSASANI)	Sustainable Use of Technology for Public Sector Accountability in Nepal (SUSASANI II)	Enable Environment t for Media Law Reforms & Improving RTI Practice (EEMIR)	Support to Enable Environment For Free, Accountable and Sustainable Media in Nepal (SEFAS)	Support to Enable Environment for Freedom of Expression in Nepal (SEFEN)	RTI Diagnostic Study & Enabling Environment for RTI through Research, Training and Support to Nodal Agency	Enabling Safety of Journalist (ESAJ)	Campaigns & Advocacy Impunity	Legal Defense Project	Legal Defense Fund II	Fund for Earthquake Victims- Journalist
Opening Balance (A)		3,940.00	(365,200.00)	777.00	(153.00)	(0.25)	(10,000.00)	1,684.00	31,645.00	-	(11,854.45)	(83.00)	-	20,000.00
Grant Received:														
Grant from IFEX														
Grant from IRP														
Grant Received From GMDP														
Total Grant Received (B)		-	-	-	-	-	-	-	-	1,421,495.00	-	-	-	-
Expenditure:										1,421,495.00	-	-	-	-
ECAFISM	I	3,940.00												
SEFEN-FPU	II													
Enabling Safety of Journalist (ESAJ)	III													
MIRG (Mainstreaming Human Rights in Cybersecurity)	IV							1,684.00						
Open Budget Survey 23	V									208,828.12				
To Strengthen Free & Safe Civic Space for P.P FOE	VI													
COAB II Project	VII													
COAB, Budget Credibility and SDG	VIII													
Total Expenditure (C)		3,940.00	-	-	-	-	-	1,684.00	-	208,828.12	-	-	-	-
Closing Balance (A+B-C)		-	(365,200.00)	777.00	(153.00)	(0.25)	(10,000.00)	-	31,645.00	1,212,666.88	(11,854.45)	(83.00)	-	20,000.00
Represented By:														
Current Liabilities														
Receivable from/(Payable to) Core account	6	-	(365,200.00)	(706.00)	(153.00)	(0.25)	(10,000.00)	-	-	-	(11,854.45)	(83.00)	-	-
Current Assets	3(B)	-	-	1,483.00	-	-	-	-	-	-	-	-	-	-
Cash in hand	2	-	-	-	-	-	-	-	31,645.00	-	-	-	-	-
Cash at Bank	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		-	(365,200.00)	777.00	(153.00)	(0.25)	(10,000.00)	-	31,645.00	1,212,666.88	(11,854.45)	(83.00)	-	20,000.00

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*Handwritten signature and circular stamp of K.P. & Associates.*

As per our report of even date

# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Fund Accountability Statement (FAS)- Project wise  
For the Financial Year 2080/2081 (2023/2024)

In NRs

Particulars	CAFIFIR_2020	PEFA_21	Budget Credibility & The SDG	MHRC (Mainstreaming Human Rights in Cybersecurity)	Open Budget Survey	Campaign & Advocacy Digital Issues- IFEX	IFEX_21-22	Lobby/ Advocacy for NRB IN Lower House	Open Budget Survey 23	To Strengthen Free & Safe Civic Space for P.P FOE	COAB II Project	International 1 Budget Partnership (IBP)	COAB I Budget Credibility and SDG	Total Current Year
Opening Balance (A)	(17,863.02)	235,559.00	311,219.80	131,832.18	(20,000.00)	4,548.00	(15,310.00)	7,090.25	-	-	-	(4,369.00)	-	303,462.53
Grant Received:														
Grant from IFEX										2,628,745.00				2,628,745.00
Grant from IBP									859,232.50		1,300,075.00		702,254.40	2,861,561.90
Grant Received From GMDP														1,421,495.00
Total Grant Received (B)	-	-	-	-	-	-	-	-	859,232.50	2,628,745.00	1,300,075.00	-	702,254.40	6,901,861.90
Expenditure:														
ECAFSIM														3,940.00
SEFEN-FPU														1,684.00
Enabling Safety of Journalist(ISAJ)														208,828.12
MHRC (Mainstreaming Human Rights in Cybersecurity)				131,832.18										131,832.18
Open Budget Survey 23									859,232.50					859,232.50
To Strengthen Free & Safe Civic Space for P.P FOE										1,472,251.00				1,472,251.00
COAB II Project											60,000.00			60,000.00
COAB I Budget Credibility and SDG													702,254.40	702,254.40
Total Expenditure (C)	-	-	-	131,832.18	-	-	-	-	859,232.50	1,472,251.00	60,000.00	-	702,254.40	3,440,022.20
Closing Balance (A+B-C)	(17,863.02)	235,559.00	311,219.80	-	(20,000.00)	4,548.00	(15,310.00)	7,090.25	-	1,156,494.00	1,240,075.00	(4,369.00)	-	3,775,242.23
Represented By:														
Current Liabilities	(100,000.00)	128,987.50			(3,000.00)	(1,452.00)	(17,902.00)			(34,550.00)				(415,913.18)
Receivable from/(Payable to) Govt account														
Current Assets						6,000.00		7,090.25						40,218.25
Cash in hand														1,631.00
Cash at Bank	82,136.98	106,571.50	311,219.80	-	(17,000.00)		2,592.00		1,191,044.00	1,240,075.00		(4,369.00)		4,149,306.16
Total	(17,863.02)	235,559.00	311,219.80	-	(20,000.00)	4,548.00	(15,310.00)	7,090.25	-	1,156,494.00	1,240,075.00	(4,369.00)	-	3,775,242.23

As per our report of same date

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Stamp: **ICAN**  
Corp. No. 3122 "B"  
Registered Auditor



# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Schedules forming part of Financial Statements

For the year ended 31st Ashad 2081 (15 July, 2024)

In NRs.

## Current Liabilities (Projects)

## Schedule- 5

Particulars	Current Year	Previous Year
<b>CACFRIIM</b>	<b>365,200.00</b>	<b>365,200.00</b>
Reeshi Ram Ghimire	255,000.00	255,000.00
Social Welfare Council	110,200.00	110,200.00
<b>SUSASAN I</b>	<b>706.00</b>	<b>706.00</b>
Freedom Forum	706.00	706.00
<b>SUSASAN II</b>	<b>153.00</b>	<b>153.00</b>
Aruna Adhikari	153.00	153.00
<b>EEMIR</b>	<b>0.23</b>	<b>0.23</b>
TDS	0.23	0.23
<b>SEFAS</b>	<b>10,000.00</b>	<b>10,000.00</b>
Social Welfare Council	10,000.00	10,000.00
<b>Campaign &amp; Advocacy Impunity</b>	<b>11,854.45</b>	<b>11,854.45</b>
Kumar Chaulagain	1,429.00	1,429.00
Freedom Forum	10,425.45	10,425.45
<b>Legal Defense Project</b>	<b>83.00</b>	<b>83.00</b>
TDS 1.5% Pvt.Ltd)	83.00	83.00
<b>Legal Defence Fund II</b>	<b>-</b>	<b>-</b>
Freedom Forum	500.00	
TDS (15%)	(500.00)	
<b>Promoting Open Parliament Initiative in Provinces</b>	<b>-</b>	<b>-</b>
Travel Agencies		
<b>CAFIFIR</b>	<b>100,000.00</b>	<b>100,000.00</b>
Freedom Forum	981.00	981.00
Nanu Maiya Khadka	1.00	1.00
Narayan P. Ghimire	(1.00)	(1.00)
TDS (15%)	(1,157.00)	(1,157.00)
TDS (1%)	176.00	176.00
Social Welfare Council	100,000.00	100,000.00
<b>PEFA_21</b>	<b>(128,987.50)</b>	<b>106,607.50</b>
Anirudra Neupane		43,406.00
Aruna Adhikari		3,187.00
Freedom Forum		24,225.00
Haribinod Adhikari		3,187.00
Krishna Sapkota		22,523.50
Subash Dahal		3,187.00
Taranath Dahal	(1,006.50)	
TDS (15%)	(127,981.00)	6,892.00
<b>MHRC (Mainstreaming Human Rights in Cybersecurity)</b>	<b>-</b>	<b>106,923.00</b>
Social Welfare Council		106,923.00
<b>Open Budget Survey</b>	<b>3,000.00</b>	<b>3,000.00</b>
TDS (15%)	3,000.00	3,000.00
<b>IFEX_21-22</b>	<b>17,902.00</b>	<b>17,902.00</b>

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TDS (9%)	200.00	200.00
RD Deduction	-	-
Freedom Forum	17,702.00	17,702.00
Campaign & Advocacy Digital Issues-IFEX	1,452.00	1,452.00
TDS (1.5% Pvt.Ltd)	1,452.00	1,452.00
To Strengthen Free & Safe Civic Space for P.P FOE	34,550.00	-
Tara Nath Dahal	34,550.00	-
<b>Total current Liabilities (Project)</b>	<b>415,913.18</b>	<b>723,881.18</b>

**Current Liabilities (Core)**

**Schedule- 6**

Particulars	Current Year	Previous Year
Namaste Grill Solar Udhog		
Dan Bahadur Karki	195.00	195.00
Audit Fee Payable	74,004.00	74,004.00
Krishna Sapkota	47.00	47.00
RF Reduction		
SST Payable		
TDS		1,293.00
Taranath Dahal	2,705.00	2,705.00
Manju Dahal (Ojha)	1,999.00	99.00
IFEX Project	-	24,244.00
MHRC Project	38,706.00	38,706.00
Shakambari Advertising	4,950.00	
Nanu Maiya Khadka	3,200.00	3,200.00
Other Payable	98,300.00	101,736.00
<b>Total</b>	<b>224,106.00</b>	<b>246,229.00</b>

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# FREEDOM FORUM

Thapathali, Kathmandu, Nepal  
Schedules forming part of Fund Accountability Statements  
For the Financial Year 2080/2081 (2023/2024)

In NRs.

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

Schedule-I

SN	Activity	Amount
1	Project Support	3,940.00
	Grand Total	3,940.00

## SEFEN-FPU

Schedule-II

SN	Activity	Amount
1	Project Support	1,684.00
	Grand Total	1,684.00

## Enabling Safety of Journalist(ESAJ)

Schedule-III

SN	Activity	Amount
1	Enabling Safety Mechanism (ESM)	
1.1	Meeting Facilitation ( Full Board Cost )	7,853.50
2	Personnel Cost	
2.1	Finance & Administrative Officer ( Part Time)	26,400.00
2.2	Legal Officer - Part Time	29,600.00
2.3	Media Monitoring Officer	138,000.00
3	Bank Charges	6,974.62
	Grand Total	208,828.12

## MHRC (Mainstreaming Human Rights in Cybersecurity)

Schedule-IV

SN	Activity	Amount
1	Project Support	131,832.18
	Grand Total	131,832.18

## Open Budget Survey 23

Schedule-V

SN	Activity	Amount
1.1	Project Support	859,232.50
	Grand Total	859,232.50



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# FREEDOM FORUM

Thapathali, Kathmandu, Nepal

Schedules forming part of Fund Accountability Statements

For the Financial Year 2080/2081 (2023/2024)

In NRs.

To Strengthen Free & Safe Civic Space for P.P FOE

		Schedule-VI
SN	Activity	Amount
1	Administration/Core Mission Support	
1.1	Administrative Salaries	142,800.00
1.2	IT	90,196.00
1.3	Office and Maintenance	109,255.00
1.4	Other Expenses	64,333.00
2	Project Expenses	
2.1	Consultants/Contracts	108,000.00
2.2	Events/Training/workshop	71,652.00
2.3	House Rent	165,000.00
2.4	Materials and Promotion	64,691.00
2.5	Other	63,349.00
2.6	Project Salaries	546,000.00
2.7	Travel	46,975.00
	Grand Total	1,472,251.00

COAB II Project

		Schedule-VII
SN	Activity	Amount
1	Project Costs	
1.1	Project Staff- Subash Dahal ( Documentation)	60,000.00
	Grand Total	60,000.00

COAB , Budget Credibility and SDG

		Schedule-VIII
SN	Activity	Amount
1	Project Costs	
1.1	Consultant Fee	40,000.00
1.2	Project Support	662,254.40
	Grand Total	702,254.40







**FREEDOM FORUM**  
Thapathali, Kathmandu

**Significant Accounting Policies and Notes to the Accounts:**  
**Fiscal Year 2080/081**

**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.

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