S. ACHARYA & ASSOCIATES
CHARTERED ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

To,
The Members
RAKSHA NEPAL, KATHMANDU

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of the RAKSHA NEPAL, KATHMANDU which comprise the Statement of Financial Position (Balance Sheet) as at Ashadh 32nd, 2082 (corresponding to July 16th, 2025), and the Statement of Income, and Statement of Cash Flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of RAKSHA NEPAL as at Ashadh 32nd, 2082, and (of) its financial performance and its cash flows for the period then ended in accordance with Generally Accepted Accounting Principles (GAAPs) except for the matters stated in Qualified Opinion Paragraph.

Basis for Qualified Opinion

1) The financial statements has not been prepared on basis of Nepal Accounting Standards for Not for Profit Organizations (NAS for NPO's) as required by pronouncements from Institute of Chartered Accountants of Nepal. We did not express opinion on the cumulative effect of not restating, presenting and disclosing consolidated financial statements on the basis of NAS for NPO's.

2) **Land & Building**

Raksha Nepal has acquired Land & Building at Chandragiri Municipality -12 Matatirtha, Kathmandu for the purpose of use as safe house for the girls at Rs 66 million.

Land & Building is partly financed by loan obtained from the Lumbini Bikas Bank Limited and loan from the friends of Raksha Nepal.

For the purpose of loan documentation of Lumbini Bikas Bank Limited, Land & Building (Safe house) is purchased in the name of Chairperson of Raksha Nepal Miss Menuka Thapa, as per the decision of Board of Directors of Raksha Nepal, dated 2072/12/07.

Bank Loan

Raksha Nepal has acquired Land & Building at Chandragiri Municipality -12 Matatirtha, Kathmandu for the purpose of use as safe house for the girls, partly financed by loan obtained from the Lumbini Bikas Bank Limited amounting NPR 37 million.

For the purpose of loan documentation of Lumbini Bikas Bank Limited, Land & Building (Safe house) is purchased in the name of Chairperson of Raksha Nepal Miss Menuka Thapa, and loan is also taken in the name of Chairperson as per the decision of Board of Directors of Raksha Nepal, dated 2072/12/07.

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We conducted our audit in accordance with Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ICAN's Handbook of Code of Ethics for Professional Accountants, and we have fulfilled our other ethical responsibilities in accordance with ICAN's Handbook of Code of Ethics for Professional Accountants. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the FY 2081/82. We don't have noticed any such type of matters.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with NAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or activities to express an opinion on the financial statements. We remain solely responsible for our audit opinion.

S. ACHARYA & ASSOCIATES
Kathmandu Nepal
Chartered Accountants

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

Report on Other Legal and Regulatory Requirements

Other than mentioned above, Based on our audit, we also report that:

a) Information & explanations have been made available as were required for the completion of audit;

b) Books of accounts have been maintained properly as required by prevailing laws of Nepal reflecting the real affairs of the organization;

c) Financial statements dealt with by this report are in agreement with the books of account of the organization.

d) We have not come across the cases where any executive committee member/representative/employee of the organization has acted in contrary to law or misappropriated any property of the organization caused any loss/damage to the organization or committed accounting fraud.

S. ACHARYA & ASSOCIATES
Kathmandu
Nepal
Chartered Accountants

CA. Sagar Acharya
For and on behalf of S.Acharya & Associates
Chartered Accountants
Kathmandu, Nepal
Date: 2082.04.25
UDIN No: 250810CA00808S9sjD

Raksha Nepal
Lainchaur, Kathmandu

Balance Sheet
As on 32nd Asadh 2082 (July 16, 2025)

Amount in NPR

Particulars	Schedule	As at 32nd Ashad 2082	As at 31st Ashad 2081
Sources			
Accumulated Fund			
Unrestricted Fund		16,207,238	14,887,705
Endowment Fund		261,000	-
Capital Grant	10	1,066,366	-
Donor Fund Balance	1	8,278,304	7,123,661
Loan Fund			
Secured Loan from Bank	2	31,425,531	32,847,884
Loan from others	3	7,821,349	7,893,266
Total		**65,059,788**	**62,752,517**
Application			
Fixed Assets	4	**57,678,205**	**57,579,564**
Investments	7	**250,000**	**250,000**
Current Assets			
Cash	5	-	-
Bank	6	7,310,245	6,390,148
Advances	8	2,150,000	1,084,907
Total		**9,460,245**	**7,475,055**
Current Liabilities			
Payables	9	2,328,662	2,552,102
Total		**2,328,662**	**2,552,102**
Net Current Assets		**7,131,583**	**4,922,953**
Total		**65,059,788**	**62,752,517**

Significant Accounting Policies & Notes to Acco 15
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

Date: 2082.04.25
Place: Kathmandu

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

CA Sagar Acharya
Proprietor

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

S. ACHARYA & ASSOCIATES Chartered Accountants Kathmandu Nepal

CamScanner

Raksha Nepal
Lainchaur, Kathmandu

Income Statement

For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Amount in NPR

Particulars	Note	FY 2081-82	FY 2080-81
FUNDS			
Grant Income	11	26,813,097	25,276,992
Local Contribution	12	8,260,215	11,350,738
Deferred Revenue Income	10	188,182	-
Total Funds		**35,261,495**	**36,627,729**
EXPENSES			
Office Expenses	13	1,930,347	5,660,680
Project Expenses	14	**26,786,500**	**25,276,992**
EAGLE-MS		57,133	1,229,836
EAGLE-MS (Phase - II)		164,608	-
TIDES Foundation # TF2212-112261 (Kalikot)		127	3,892,252
TIDES Foundation # TF2302-112861 (ACT)		-	10,336,759
EAST		6,923,782	8,564,564
FAIR KIND		-	282,034
POWER		2,228,698	337,493
EMAGE		7,571,999	
SAFE-HOME-I		3,994,226	634,054
SAFE-HOME-II		1,805,073	-
DIET FOR DAUGHTERS-I		2,784,053	-
DIET FOR DAUGHTERS-II		585,000	-
RELIEF DISTRIBUTION		671,802	-
Financial Cost		3,304,919	5,417,288
Depreciation	4	1,920,196	1,780,155
Total Cost of project		**33,941,962**	**38,135,115**
Surplus/(Deficit)		**1,319,533**	**(1,507,385)**

Significant Accounting policies & Notes to Accounts 15
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

RAKSHA NEPAL
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2060
CENTRAL OFFICE KATHMANDU

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES
Kathmandu
Nepal
Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Cash Flow Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

	Particulars	FY 2081-82	FY 2080-81
A.	**Cash Flow from Operating Activities:**		
1	Net Profit/(Loss) Before Income Tax and Extraordinary Activities	1,319,533	(1,507,385)
	Adjustment For:		
	Add:		
	a. Depreciation	1,920,196	1,780,155
	b. Amortization	-	-
	c. Interest Expenses	3,304,919	5,417,288
	d. Provisions	-	-
	e. Other Non-Cash Expenses	-	-
	Less:		
	a. Profit from Disposal of Fixed Assets	-	-
	b. Dividend Income	-	-
	c. Adjustment For Tax	-	-
	Cash Flow from Operation Before Working Capital Changes:	**6,544,648**	**5,690,058**
	(Increase)/ Decrease in Current Assets	(1,065,093)	327,908
	Increase/ (Decrease) in Current Liabilities	(223,440)	(219,289)
	Cash Flow from Operation Activities	**5,256,115**	**5,798,677**
	Interest Payment	(3,304,919)	(5,417,288)
	Income Tax Payment/ Refund	-	-
	Cash Flow from before Extraordinary Activities	**1,951,196**	**381,389**
	Income/(Expenses) From Extraordinary Activities	-	-
	Net Cash Flow from Operating Activities (A)	**1,951,196**	**381,389**
B	**Cash Flow from Investment Activities:**		
	a. (Purchase)/Disposal of Fixed Assets/Investment	(2,018,837)	(1,153,600)
	b. Increase/(Decrease) in Loans and Deposit	(1,494,270)	(548,381)
	Net Cash Flow from Investing Activities (B)	**(3,513,107)**	**(1,701,981)**
C	**Cash Flow from Financing Activities:**		
	a. Receipt in Endowment Fund	261,000	-
	b. Receipt/ (Payment) of Long Term Loan	-	-
	c. Donor fund	1,154,643	(10,582,501)
	d. Increase/(Decrease) in Capital Grant Assets	1,066,366	-
	e. Others (Dividend Tax Paid)	-	-
	Net Cash Flow from Investing Activities (C)	**2,482,009**	**(10,582,501)**
	Total Increase/(Decrease) in Cash/Cash Equivalent (A+B+C)	**920,098**	**(11,903,093)**
	Balance at the beginning of the year	6,390,148	18,293,241
	Balance at the end of the year	**7,310,245**	**6,390,148**

Significant Accounting policicies & Notes to Accounts 15
Schedule 1 to 15 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

CA Sagar Acharya
Propriteor

S.ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu

Schedule forming part of Balance Sheet
As on 32nd Asadh 2082 (July 16, 2025)
Schedule 1 — **Donor Fund Balance**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
EAGLE-MS		
Opening	57,133	1,286,969
Fund Received	-	-
Project Expenses	57,133	1,229,836
Balance	-	**57,133**
TIDES Foundation # TF2122-104386 EAGLE-MS (Phase - II)		
Opening	164,608	164,608
Fund Received	-	-
Project Expenses	164,608	-
Balance	-	**164,608**
TIDES Foundation # TF2212-112261 (Kalikot)		
Opening	127	3,892,379
Fund Received	-	-
Project Expenses	127	3,892,252
Balance	-	**127**
TIDES Foundation # TF2302-112861 (ACT)		
Opening	-	10,336,759
Fund Received	-	-
Project Expenses	-	10,336,759
Balance	-	-
EAST		
Opening	1,606,166	1,735,389
Fund Received	6,967,511	8,435,341
Project Expenses	6,923,782	8,564,564
Balance	**1,649,894**	**1,606,166**
Fair Kind		
Opening	8,024	290,058
Fund Received	-	-
Project Expenses	-	282,034
Balance	**8,024**	**8,024**
Power Project		
Opening	1,293,378	-
Fund Received	935,320	1,630,871
Project Expenses	2,228,698	337,493
Balance	-	**1,293,378**
SAFE HOME-I		
Opening	3,994,226	-
Fund Received	-	4,628,280
Project Expenses	3,994,226	634,054
Balance	-	**3,994,226**

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SAFE HOME-II		
Opening	-	-
Fund Received	5,282,148	-
Project Expenses	1,805,073	-
Balance	**3,477,074**	-
EMAGE		
Opening	-	-
Fund Received	10,715,310	-
Project Expenses	7,571,999	-
Balance	**3,143,311**	-
RELIEF DISTRIBUTION		
Opening	-	-
Fund Received	671,802	-
Project Expenses	671,802	-
Balance	-	-
Diet For Daughters- I		
Opening	-	-
Fund Received	2,810,650	-
Project Expenses	2,810,650	-
Balance	-	-
Diet For Daughters- II		
Opening	-	-
Fund Received	585,000	-
Project Expenses	585,000	-
Balance	-	-
Total	**8,278,304**	**7,123,661**

Schedule 2 **Secured Loan from Bank**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
Lumbini Bikas Bank Ltd	31,425,531	32,847,884
	31,425,531	**32,847,884**

Schedule 3 **Loan from Others**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
Rajaram Basnet	2,400,000	2,400,000
Tara Rana	721,349	721,349
Devaki Bista	500,000	500,000
Nirmala Khadka	1,800,000	1,800,000
Chamkila Tara Co-operative	-	71,917
Rajani Thapa	1,600,000	1,600,000
Dhurba Karki	800,000	800,000
Total	**7,821,349**	**7,893,266**

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

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Schedule 5 **Cash Balance**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
Office	-	-
Total	-	-

Schedule 6 **Bank Balance**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
Lumbini Bikas Bank - 001	10,000	79,633
Global IME Bank #101010006115	559,578	379,372
Global IME Bank #101010081722	2,417,074	3,924,376
Global IME Bank #101010007012	1,693,361	1,716,292
Global IME Bank #101010082226	2,112,711	-
Global IME Bank #101010082606	261,000	-
Machhapuchchhre Bank#0400027591900011	199,256	233,211
Machhapuchchhre Bank-038 / New - 033 (UNODC)	2,016	2,016
Machhapuchchhre Bank-027 / New - 021 (UNWOMEN)	27,858	27,858
Machhapuchchhre Bank-046 / New - 041 (RVF)	8,024	8,024
Siddhartha Bank	19,366	19,366
Total	**7,310,245**	**6,390,148**

Schedule 7 **Investements**

Particulars	As at 32nd Ashad 2082	Restated As at 31st Ashad 2081
Raksha Shree Saving and Cooperative	250,000	250,000
Total	**250,000**	**250,000**

Schedule 8 **Advances**

Particulars	32nd Ashad 2082	31st Ashad 2081
Core Account	-	-
EAGLE	-	14,907
POWER	-	1,000,000
EMAGE Project	1,030,600	
SAFE HOME-II Project	1,060,000	
EAST Project	59,400	
SAFE HOME-I	-	70,000
Total	**2,150,000**	**1,084,907**

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

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Schedule 9 **Payables**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
TDS	2,924	2,031
Audit Fee Payable	148,009	148,009
Other Payable	2,044,989	2,227,329
Payables of Projects:		
Diet For Daughters- I	-	-
EAGLE-MS	-	26,250
VAST / EAST	102,866	110,126
UNODC	2,016	2,016
UN Women	27,858	27,858
POWER	-	8,333
SAFE HOME I	-	150
Total	**2,328,662**	**2,552,102**

Schedule 10 **Capital Grant**

Particulars	As at 32nd Ashad 2082	As at 31st Ashad 2081
Opening Balance	-	-
Addition during the Year	1,254,548	-
Less : Deferred Revenue	(188,182)	-
Total	**1,066,366**	-

Schedule 11 **Grant Income**

Particulars	FY 2081-82	FY 2080-81
EAGLE-MS	57,133	1,229,836
EAGLE-MS (Phase - II)	164,608	-
TIDES Foundation # TF2212-112261 (Kalikot)	127	3,892,252
TIDES Foundation # TF2302-112861 (ACT)	-	10,336,759
EAST	6,923,782	8,564,564
Raksha Vocational Fund / Fair Kind	-	282,034
POWER	2,228,698	337,493
SAFE Home-I	3,994,226	634,054
SAFE Home-II	1,805,073	-
Diet for Daughters-I	2,810,650	-
Diet for Daughters-II	585,000	-
Relief Distribution	671,802	-
EMAGE	7,571,999	-
Total	**26,813,097**	**25,276,992**

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S. ACHARYA & ASSOCIATES
Kathmandu Nepal
Chartered Accountants

Schedule 12

Local Contributions

Particulars	FY 2081-82	FY 2080-81
Cash Contribution	6,192,801	7,900,785
Head Guard, USA	-	806,982
Givv Hub	-	528,942
Other income	672,369	369,978
In kind Contribution	1,395,045	1,744,051
Total	**8,260,215**	**11,350,738**

Schedule 13

Office Expenses

Particulars	FY 2081-82	FY 2080-81
Transit Home Expenses	-	**162,238**
Communication Expenses	-	-
Food Expenses	-	116,810
Miscellaneous Expenses	-	-
Printing and Stationery Expenses	-	24,450
Sanitation Expenses	-	13,398
Water & Electricity Expenses	-	7,580
Safe House Expenses	**1,395,045**	**1,258,230**
Communication Expenses	-	1,000
Food Expenses	1,395,045	1,144,710
Miscellaneous Expenses	-	1,795
Printing & Stationery Exp	-	4,070
Repair and Maintenance Expenses	-	-
Sanitation Expenses	-	106,655
Water & Electricity Expenses	-	-
Rescue and Support Expenses	-	15,625
Psychosocial Therapy Expenses	-	37,520
Program Expenses	-	**1,326,697**
Birthday Celebration Expenses	-	-
Campaign Expenses (Mardi Himal Therepatic Trekking supported by Raksha ASCENT USA,JESSE & OLIVIA)	-	710,764
Festival Celebration Expenses	-	515,029
Other Celebration Expenses	-	57,440
Refreshment cost	-	43,464
Operating Expenses	**331,389**	**702,486**
Bank Charges	2,301	656
Contractual Service Expenses	-	39,310
Meeting Expenses	-	90,931
Office rent	-	1,600
Printing and Stationery Expenses	27,431	19,980
Repair and Maintenance Expenses	12,400	35,035
Telephone Expenses	-	10,035
Local Conveyence Expenses	69,951	314,250

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Water Expenses	-	22,269
Travel Expenses	-	18,420
Audit fee	150,000	150,000
Hospitality/Snacks Expenses	69,305	-
Medicine/Health Support Expenses	-	388,754
Miscellaneous Expenses	-	**35,887**
Donation to others	-	10,500
Gifts and Greetings	-	3,925
Photography expenses	-	-
Puja Expenses	-	21,462
Employee Cost	**15,000**	**1,201,978**
Staff Salary	15,000	1,201,978
Education Support	40,000	311,450
Financial Support	61,780	-
Clothing Expenses	-	171,315
Renewal Expenses	1,100	15,032
Insurance Expenses	47,683	33,468
Phychosocial Literacy Training	38,350	
TOTAL	**1,930,347**	**5,660,680**

Schedule 14 **Project Expenses**

Particulars	**FY 2081-82**	**FY 2080-81**
EAGLE-I	**57,133**	**1,229,836**
Evaluation expenses	-	-
Cash Contribution to RF 4.1	-	650,000
Monitoring Visit 13	-	62,770
Administrative cost	57,133	65,315
Workshop for sutainability - Program graduation and phase-in by the self-help group	-	304,351
Training on WASH, Sexual and Reproductive Health - Yr 2	-	147,400
EAGLE-MS (Phase - II)	**164,608**	-
Administrative cost	164,608	-
TIDES Foundation # TF2212-112261 (Kalikot)	**127**	**3,892,252**
Administrative Cost	127	235,263
Vocational Training on Tailoring for 150 days	-	78,240
Training on Group mobilization and Leadership	-	32,100
Training on Tailoring - 2 batch/day - 30 people/batch for 150 days	-	1,091,512
Training materials - 60 trainee + 1 Master	-	658,469
Monitoring visit to Kalikot - 1 time for 2 people	-	67,800
SWC Approval and Monitoring	-	164,300
Exposure Visit to Kathmandu for 30 women - 1 times - 30/per visit	-	608,206
Orientation on Child Protection, Human trafficking and Gender Base	-	253,000
Education Support - 30 School Students	-	205,900
Certification/Appreciation	-	81,750
Personnel Cost (Salary)	-	415,712

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TIDES Foundation # TF2302-112861 (ACT)	-	**10,336,759**
Training Activities in RUKS (Rakish Ujjwal Kishori Samuha)	-	634,366
Regular Classes for adolescents girls	-	1,065,651
Training on Financial literacy, Saving and Credit for Selected Adolescent Leaders	-	647,694
Interaction with parents	-	883,954
Design, Preparation and printing of IEC materials. (e.g. Leaflets, Pamphlets, Stickers etc.)	-	327,135
Establishment of Revolving Fund	-	650,000
Income Generate Support to Family of Adolescents Girls	-	500,000
Collage / School Education support	-	598,912
Equipment and Supplies	-	228,201
SWC Approval and Monitoring	-	162,500
Project Management cost	-	3,906,840
Administrative Cost	-	731,506
EAST	**6,923,782**	**8,564,564**
Objective 1: To empower girls and women working in the informal entertainment sectors through awareness training and skilled development initiatives.	1,369,775	1,107,855
Objective 2: To improve the legal statute of women workers in the informal entertainment sectors and enhance law enforcement.	167,611	157,930
Objective 3: To enhance the economic status and livelihood of women workers by facilitating access to entrepreneurship opportunities and financial resources.	1,151,970	1,267,620
Management Cost Planning / Personnel Cost	2,534,530	2,292,095
Project Admin Cost	1,075,336	1,260,029
SWC Monitoring and Evaluation Fee	120,000	-
Emergency Relief Distribution	504,560	-
Objective 4	-	2,479,035
Fair Kind	-	**282,034**
Bag project expenses	-	-
Education Support	-	282,034
Interest Expenses	-	-
Operating Expenses	-	-
Safe House Expenses	-	-
Transit Home Expenses	-	-
Loan From Bank	-	-
Loan From Others	-	-
POWER	**2,228,698**	**337,493**
Training to Women and Girls of Human Rrafficking and Entertainment Sector on Promoting Opportunities	2,205,701	277,835
SWC Monitoring and Evaluation	5,000	50,000
Administrative Cost	17,997	9,658

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EMAGE	**7,571,999**	-
Social, Economic and Legal Empowerment	2,991,805	-
Awareness Raising	1,135,446	-
Skill Training For Mothers/RUKS Group	492,258	-
SWC Approval and monitoring	125,000	-
Project Management cost	1,842,050	-
Administrative Support Cost (11.45%)	985,440	-
Diet For Daughters- II	**585,000**	-
Basic Care and Well-Bing	545,360	-
SWC Approval and Monitoring	5,000	-
Project Management and Administratie Cost	4,640	-
Reserve Fund (Akshaya Kosh)	30,000	-
Diet For Daughters- I	**2,784,053**	-
Basic Care and Well-Being	2,659,053	-
First Aid and trauma healing Training for Children and Caregiver	75,000	-
SWC Approval and Monitoring	50,000	-
Project Management Cost	-	-
Relief Distribution Project	**671,802**	-
Food Package	322,751	-
Clothing and Blankets	264,000	-
Hygiene Kits	5,051	-
Transportation and Logistic Cost	49,612	-
SWC Regulation Fee (M&E Cost)	5,000	-
Administrative Support Cost	25,388	-
SAFE HOME-I	**3,994,226**	**634,054**
Safe House support	2,295,547	297,247
School Education support	663,679	251,807
SWC Monitoring and Evaluation	-	70,000
Project management cost	804,000	15,000
Reserve Fund (Akshaya Kosh)	231,000	-
SAFE HOME-II	**1,805,073**	-
Basic Care and Well-Bing	1,308,131	-
Legal Service, Health and Trauma Care Support	340,222	-
Monitoring , Evaluation and Coordination	71,000	-
Project Management	85,720	-
Total	**26,786,500**	**25,276,992**

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Fixed Assets

Schedule 4 **As on 32nd Asadh 2082 (July 16, 2025)**

S.NO	Particulars	Opening balance	This year addition	Depreciation Base	Depreciation Rate	Depreciation	Written Down Value
1	Land (A)	31,500,000	-	31,500,000	-	-	31,500,000
2	Building (A)	23,808,405	500,000	24,308,405	5%	1,215,420	23,092,985
3	Vehicles (C)	409,646	-	409,646	20%	81,929	327,717
4	Computer and Accessories (B)	730,323	179,539	909,862	25%	220,283	689,579
5	Furniture and Fixtures (B)	167,742	-	167,742	25%	41,936	125,807
6	Kitchen Items (D)	119,971	-	119,971	15%	17,996	101,976
7	Miscellaneous Items (D)	623,911	1,254,548	1,878,459	15%	281,769	1,596,690
8	Generator and Inverters (C)	219,566	-	219,566	20%	43,913	175,652
9	Accounting Software(E)	-	84,750	84,750	5 Yr SLM	16,950	67,800
	TOTAL	**57,579,564**	**2,018,837**	**59,598,401**		**1,920,196**	**57,678,205**

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Fixed Assets and Depreciation

As on 32nd Asadh 2082 (July 16, 2025)

Sn	Name Of Assets	Number	Opening WDV	New Purchase			Duration of Dep.			Total value of Assets	Dep. Rate			Dep. Amount	Amount after dep.
				Date	Rate	Amount	year	months	days	a+b	year	months	days		
Land and Building (A)															
1	Land	1	31,500,000.00	-	-	-	1	-	-	31,500,000		-	-	-	31,500,000
2	Building	1	23,808,404.88	2081.09.24		500,000	1	-	-	24,308,405	0.05	-	-	1,215,420	23,092,985
TOTAL			55,308,404.88			500,000				55,808,405				1,215,420	54,592,985
Vehicles (C)															
1	Scooter	1	7,821	-	-	-	1	-	-	7,821	0.20	-	-	1,564	6,256
2	Bus	1	401,826	-	-	-	1	-	-	401,826	0.20	-	-	80,365	321,460
TOTAL			409,646.16							409,646				81,929	327,717
Computer and Accessories (B)															
1	Speaker (Set)	1	940	-	-	-	1	-	-	940	0.25	-	-	235	705
2	Extension Charger Board	1	282	-	-	-	1	-	-	282	0.25	-	-	70	211
3	Computer with LCD Monitor	8	41,827	-	-	-	1	-	-	41,827	0.25	-	-	10,457	31,370
4	Laptop	2	104,260		-		1	-	-	104,260	0.25	-	-	26,065	78,195
5	External storage Device (T. byte)	1	1,552	-	-	-	1	-	-	1,552	0.25	-	-	388	1,164
6	External storage Device (T. byte)	1	4,317	-	-	-	1	-	-	4,317	0.25	-	-	1,079	3,238
7	External storage Device (T. byte)	1	1,921	-	-	-	1	-	-	1,921	0.25	-	-	480	1,441
8	Mobile	1	989	-	-	-	1	-	-	989	0.25	-	-	247	742
9	Mobile	1	450	-	-	-	1	-	-	450	0.25	-	-	113	338
10	Pen drive	1	287	-	-	-	1	-	-	287	0.25	-	-	72	215
11	Flex Print	2	74	-	-	-	1	-	-	74	0.25	-	-	19	56
12	Panasonic Phone (Landline)	3	105	-	-	-	1	-	-	105	0.25	-	-	26	79
13	Laptop	1	2,673	-	-	-	1	-	-	2,673	0.25	-	-	668	2,005
14	Computer (CRT)	3	424	-	-	-	1	-	-	424	0.25	-	-	106	318
15	Computer (LCD)	5	2,828	-	-	-	1	-	-	2,828	0.25	-	-	707	2,121
16	Laptop	1	7,122	-	-	-	1	-	-	7,122	0.25	-	-	1,780	5,341
17	Smart UPS	1	2,121	-	-	-	1	-	-	2,121	0.25	-	-	530	1,591
18	Epson Laser Printer	1	919	-	-	-	1	-	-	919	0.25	-	-	230	689
19	Printer	1	601	-	-	-	1	-	-	601	0.25	-	-	150	451
20	Landline Phone	3	87	-	-	-	1	-	-	87	0.25	-	-	22	65
21	Computer Laptop	1	3,503	-	-	-	1	-	-	3,503	0.25	-	-	876	2,627
22	Multimedia Projector	1	3,535	-	-	-	1	-	-	3,535	0.25	-	-	884	2,651
23	Digital Camera	1	1,953	-	-	-	1	-	-	1,953	0.25	-	-	488	1,465

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24	Printer & Fax	1	2,103	-	-	-	1	-	-	2,103	0.25	-	-	526	1,577
25	Digital Camera	1	3,724	-	-	-	1	-	-	3,724	0.25	-	-	931	2,793
26	Extension Charger Board	1	349	-	-	-	1	-	-	349	0.25	-	-	87	261
27	Computer With LED Monitor	8	49,653	-	-	-	1	-	-	49,653	0.25	-	-	12,413	37,239
28	Laptop	1	14,275	-	-	-	1	-	-	14,275	0.25	-	-	3,569	10,706
29	External Storage Device	1	1,785	-	-	-	1	-	-	1,785	0.25	-	-	446	1,339
30	External Storage Device	1	4,965	-	-	-	1	-	-	4,965	0.25	-	-	1,241	3,724
31	External Storage Device	1	2,210	-	-	-	1	-	-	2,210	0.25	-	-	552	1,657
32	Olympus Digital Camera	1	7,448	-	-	-	1	-	-	7,448	0.25	-	-	1,862	5,586
33	Laptop	1	14,399	-	-	-	1	-	-	14,399	0.25	-	-	3,600	10,799
34	Camera	1	4,717	-	-	-	1	-	-	4,717	0.25	-	-	1,179	3,538
35	USB Charging	1	621	-	-	-	1	-	-	621	0.25	-	-	155	466
36	Power Backup	1	1,862	-	-	-	1	-	-	1,862	0.25	-	-	466	1,397
37	Projector	1	2,505	-	-	-	1	-	-	2,505	0.25	-	-	626	1,879
38	Acer Laptop	6	141,769	-	-	-	1	-	-	141,769	0.25	-	-	35,442	106,327
39	Mobile	1	1,163	-	-	-	1	-	-	1,163	0.25	-	-	291	872
40	Digital Camera	1	3,598	-	-	-	1	-	-	3,598	0.25	-	-	899	2,698
41	Television	1	1,244.07	-	-	-	1	-	-	1,244	0.25	-	-	311	933
42	55" LED TV	1	57,375.00		-	-	1	-	-	57,375	0.25	-	-	14,344	43,031
43	Projector(QUMI)	1	12,299.26	-	-	-	1	-	-	12,299	0.25	-	-	3,075	9,224
44	RAM DDR2 2 GB	1	474.97	-	-	-	1	-	-	475	0.25	-	-	119	356
45	Kaspersky Anti Virus	1	139.70	-	-	-	1	-	-	140	0.25	-	-	35	105
46	Biometric Device	1	4,330.55	-	-	-	1	-	-	4,331	0.25	-	-	1,083	3,248
47	Fixed Bullet Network Camera	2	3,096.72	-	-	-	1	-	-	3,097	0.25	-	-	774	2,323
48	Fixed Dome Network Camera	9	13,064.23	-	-	-	1	-	-	13,064	0.25	-	-	3,266	9,798
49	16 - CH Embedded NVR	1	5,322.48	-	-	-	1	-	-	5,322	0.25	-	-	1,331	3,992
50	SMPS - 16CH	1	1,128.80	-	-	-	1	-	-	1,129	0.25	-	-	282	847
51	SMPS - 8 CH	1	5,483.76	-	-	-	1	-	-	5,484	0.25	-	-	1,371	4,113
52	Hard drive	1	8,999.72	-	-	-	1	-	-	9,000	0.25	-	-	2,250	6,750
53	DC and BNC Jack Listyt Clip	39	917.74	-	-	-	1	-	-	918	0.25	-	-	229	688
54	Printer (Canon 241D)	1	6,924.02	-	-	-	1	-	-	6,924	0.25	-	-	1,731	5,193
55	Pen drive 8GB	2	374.55	-	-	-	1	-	-	375	0.25	-	-	94	281
56	ADSL Router	1	794.36	-	-	-	1	-	-	794	0.25	-	-	199	596
57	Laptop	2	93,730.03	-	-	-	1	-	-	93,730	0.25	-	-	23,433	70,298
58	Laptop	1	38,533.46	-	-	-	1	-	-	38,533	0.25	-	-	9,633	28,900
59	Laptop	1	-	2081.11.19		86,186	1	-	-	86,186	0.25	-	-	14,364	71,822

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60	CCTV Camera	4	24,439.24				1	-	-	24,439	0.25	-	-	6,110	18,329
61	CCTV Camera			2081.04.01		60,345	1	-		60,345	0.25			15,086	45,259
62	CCTV Camera			2081.05.12		33,008	1	-		33,008	0.25			8,252	24,756
61	Mobile	1	11,733.33				1	-	-	11,733	0.25	-	-	2,933	8,800
TOTAL			730,323.20			179,539				909,862				220,283	689,579
							Furniture and Fixtures (B)								
1	Bed	12	18,295	-	-	-	1	-	-	18,295	0.25	-	-	4,574	13,721
2	Clothes Box	24	3,110	-	-	-	1	-	-	3,110	0.25	-	-	777	2,332
3	Dining Table	2	1,620	-	-	-	1	-	-	1,620	0.25	-	-	405	1,215
4	Sofa Set	2	3,888	-	-	-	1	-	-	3,888	0.25	-	-	972	2,916
5	White Board	4	194	-	-	-	1	-	-	194	0.25	-	-	49	146
6	Book Rack	1	887	-	-	-	1	-	-	887	0.25	-	-	222	666
7	Steel Cabinet	6	2,872	-	-	-	1	-	-	2,872	0.25	-	-	718	2,154
8	Book Rack	1	1,338	-	-	-	1	-	-	1,338	0.25	-	-	335	1,004
9	Table (Desk)	8	7,982	-	-	-	1	-	-	7,982	0.25	-	-	1,995	5,986
10	Sofa	2	2,685	-	-	-	1	-	-	2,685	0.25	-	-	671	2,014
11	Chair	10	2,470	-	-	-	1	-	-	2,470	0.25	-	-	618	1,853
12	Plastic Chair	10	352	-	-	-	1	-	-	352	0.25	-	-	88	264
13	Chair revolving	4	850	-	-	-	1	-	-	850	0.25	-	-	213	638
14	Desk Office	1	1,289	-	-	-	1	-	-	1,289	0.25	-	-	322	967
15	Office Chair	6	287	-	-	-	1	-	-	287	0.25	-	-	72	215
16	Cash Box	1	215	-	-	-	1	-	-	215	0.25	-	-	54	161
17	Notice Board/ Map Board	1	215	-	-	-	1	-	-	215	0.25	-	-	54	161
18	Filling Cabinet 4 Drawer	2	1,002	-	-	-	1	-	-	1,002	0.25	-	-	251	752
19	Steel Skeleton Rack	5	716	-	-	-	1	-	-	716	0.25	-	-	179	537
20	Chair Executive	1	644	-	-	-	1	-	-	644	0.25	-	-	161	483
21	Round Table	1	1,432	-	-	-	1	-	-	1,432	0.25	-	-	358	1,074
22	Chair Cane Dining -5 A Set	1	716	-	-	-	1	-	-	716	0.25	-	-	179	537
23	Alkosign Magnetic Dry Wipe Board	1	358	-	-	-	1	-	-	358	0.25	-	-	90	269
24	Book Shelves	1	358	-	-	-	1	-	-	358	0.25	-	-	90	269
25	Tea Table	3	430	-	-	-	1	-	-	430	0.25	-	-	107	322
26	Safe Box	1	2,864	-	-	-	1	-	-	2,864	0.25	-	-	716	2,148
27	Furniture and Furnishing-LS	1	2,815	-	-	-	1	-	-	2,815	0.25	-	-	704	2,111
28	Study Table	16	18,269	-	-	-	1	-	-	18,269	0.25	-	-	4,567	13,702
29	Study Chair	32	12,179	-	-	-	1	-	-	12,179	0.25	-	-	3,045	9,134
30	Cub Board	32	56,835	-	-	-	1	-	-	56,835	0.25	-	-	14,209	42,626
31	Bed	1	3,045	-	-	-	1	-	-	3,045	0.25	-	-	761	2,284
32	Notice Board	16	6,089	-	-	-	1	-	-	6,089	0.25	-	-	1,522	4,567

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33	Chair	3	2,933	-	-	-	1	-	-	2,933	0.25	-	-	733	2,200
34	Cabinet	1	1,816	-	-	-	1	-	-	1,816	0.25	-	-	454	1,362
35	Pigeon Cage	2	6,693	-	-	-	1	-	-	6,693	0.25	-	-	1,673	5,020
TOTAL			167,742.06							167,742				41,936	125,807
							Kitchen Items (D)								
1	Refrigerator	1	3,745.11	-	-	-	1	-	-	3,745	0.15	-	-	562	3,183
2	Rice Cooker	1	3,745.11	-	-	-	1	-	-	3,745	0.15	-	-	562	3,183
3	Pressure Cooker	3	3,745.11	-	-	-	1	-	-	3,745	0.15	-	-	562	3,183
4	Gas set (Cylinder and Oven)	2	2,496.74	-	-	-	1	-	-	2,497	0.15	-	-	375	2,122
5	Mixture Machine	1	624.19	-	-	-	1	-	-	624	0.15	-	-	94	531
6	Plate	25	1,560.46	-	-	-	1	-	-	1,560	0.15	-	-	234	1,326
7	Bowl	25	530.55	-	-	-	1	-	-	531	0.15	-	-	80	451
8	Glass	25	249.68	-	-	-	1	-	-	250	0.15	-	-	37	212
9	Spoon	25	156.05	-	-	-	1	-	-	156	0.15	-	-	23	133
10	Bucket	5	873.86	-	-	-	1	-	-	874	0.15	-	-	131	743
11	Dish Rack	1	374.52	-	-	-	1	-	-	375	0.15	-	-	56	318
12	Curry Pot	4	449.42	-	-	-	1	-	-	449	0.15	-	-	67	382
13	Thermos	1	734.34	-	-	-	1	-	-	734	0.15	-	-	110	624
14	Water Heater	1	1,028.07	-	-	-	1	-	-	1,028	0.15	-	-	154	874
15	Filter (Water Filter)	3	48,885.80				1	-	-	48,886	0.15	-	-	7,333	41,553
16	Heater	2	4,935.22				1	-	-	4,935	0.15	-	-	740	4,195
17	Mixture Machine	1	744.35	-	-	-	1	-	-	744	0.15	-	-	112	633
18	Gas Heater	1	3,752.20	-	-	-	1	-	-	3,752	0.15	-	-	563	3,189
19	Water Filter	2	7,892.64	-	-	-	1	-	-	7,893	0.15	-	-	1,184	6,709
20	Stove	1	2,787.31	-	-	-	1	-	-	2,787	0.15	-	-	418	2,369
21	Rice Cooker	1	4,735.58	-	-	-	1	-	-	4,736	0.15	-	-	710	4,025
22	Water Dispenser	1	4,538.27	-	-	-	1	-	-	4,538	0.15	-	-	681	3,858
23	Khande Thaal	50	3,946.32	-	-	-	1	-	-	3,946	0.15	-	-	592	3,354
24	Small Plate	50	2,565.11	-	-	-	1	-	-	2,565	0.15	-	-	385	2,180
25	Glass	50	1,973.16	-	-	-	1	-	-	1,973	0.15	-	-	296	1,677
26	Cup	50	1,677.19	-	-	-	1	-	-	1,677	0.15	-	-	252	1,426
27	Small Bowl	50	1,775.84	-	-	-	1	-	-	1,776	0.15	-	-	266	1,509
28	Knife	1	293.31	-	-	-	1	-	-	293	0.15	-	-	44	249
29	Knife	1	134.71	-	-	-	1	-	-	135	0.15	-	-	20	115
30	Knife	1	119.49	-	-	-	1	-	-	119	0.15	-	-	18	102
31	Kitchen Items	4	1,648.21	-	-	-	1	-	-	1,648	0.15	-	-	247	1,401
32	Kitchen Items	1	1,512.33	-	-	-	1	-	-	1,512	0.15	-	-	227	1,285
33	Momo making utensil set	1	5,741.06	-	-	-	1	-	-	5,741	0.15	-	-	861	4,880
TOTAL			119,971.30							119,971				17,996	101,976

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Miscellaneous Items (D)

1	Sewing Machine	7	16,555	-	-	-	1	-	-	16,555	0.15	-	-	2,483	14,072
2	Sewing Machine Set	60	-	2081.04.01	-	1,254,548	1	-	-	1,254,548	0.15	-	-	188,182	1,066,366
2	Quilt Mattress	12	1,419	-	-	-	1	-	-	1,419	0.15	-	-	213	1,206
3	Taekwondo Mat	1	31,998	-	-	-	1	-	-	31,998	0.15	-	-	4,800	27,198
4	Medicine Equipment	3	1,065	-	-	-	1	-	-	1,065	0.15	-	-	160	905
5	Water Pump Machine	1	5,934	-	-	-	1	-	-	5,934	0.15	-	-	890	5,044
6	Washing Machine (Side Loaded)	1	20,369	-	-	-	1	-	-	20,369	0.15	-	-	3,055	17,314
7	Vacuum Cleaner	1	2,399	-	-	-	1	-	-	2,399	0.15	-	-	360	2,039
8	Tent	2	63,212	-	-	-	1	-	-	63,212	0.15	-	-	9,482	53,730
9	Tent	1	` 3,226	-	-	-	1	-	-	3,226	0.15	-	-	484	2,742
10	Tent	2	29,032	-	-	-	1	-	-	29,032	0.15	-	-	4,355	24,677
11	Pillow	32	3,556	-	-	-	1	-	-	3,556	0.15	-	-	533	3,023
12	Blanket	32	29,636	-	-	-	1	-	-	29,636	0.15	-	-	4,445	25,191
13	Mattress for Bed	32	94,835	-	-	-	1	-	-	94,835	0.15	-	-	14,225	80,610
14	LED Light	100	9,261	-	-	-	1	-	-	9,261	0.15	-	-	1,389	7,872
15	Tent	2	49,034	-	-	-	1	-	-	49,034	0.15	-	-	7,355	41,679
16	Tent	1	3,772	-	-	-	1	-	-	3,772	0.15	-	-	566	3,206
17	Tent	2	33,947	-	-	-	1	-	-	33,947	0.15	-	-	5,092	28,855
18	Washing Machine	1	24,328	-	-	-	1	-	-	24,328	0.15	-	-	3,649	20,679
19	Vacuum Cleaner	1	2,829	-	-	-	1	-	-	2,829	0.15	-	-	424	2,405
20	Mattress for Bed	25	25,468	-	-	-	1	-	-	25,468	0.15	-	-	3,820	21,648
21	Mattress for Bed	25	24,380	-	-	-	1	-	-	24,380	0.15	-	-	3,657	20,723
22	Water Pump Machine	1	7,409	-	-	-	1	-	-	7,409	0.15	-	-	1,111	6,298
23	Sleeping Bag	7	653	-	-	-	1	-	-	653	0.15	-	-	98	555
24	Earthquake box	10	296	-	-	-	1	-	-	296	0.15	-	-	44	252
25	Heater Electric	1	1,284	-	-	-	1	-	-	1,284	0.15	-	-	193	1,091
26	Punching Machine 3 Hole	2	99	-	-	-	1	-	-	99	0.15	-	-	15	84
27	Stand Fan	1	296	-	-	-	1	-	-	296	0.15	-	-	44	252
28	Office Fan	3	2,296	-	-	-	1	-	-	2,296	0.15	-	-	344	1,951
29	Channel gate	1	6,236	-	-	-	1	-	-	6,236	0.15	-	-	935	5,301
30	Gate	1	3,215	-	-	-	1	-	-	3,215	0.15	-	-	482	2,733
31	Gate	1	2,914	-	-	-	1	-	-	2,914	0.15	-	-	437	2,477
32	Sheets	1	1,072	-	-	-	1	-	-	1,072	0.15	-	-	161	911
33	Scissors	5	806	-	-	-	1	-	-	806	0.15	-	-	121	685
34	Sewing Machine	6	19,975	-	-	-	1	-	-	19,975	0.15	-	-	2,996	16,979
35	Carpet	1	961	-	-	-	1	-	-	961	0.15	-	-	144	817
36	Doormat	3	368	-	-	-	1	-	-	368	0.15	-	-	55	312

RAKSHA NEPAL CENTRAL OFFICE KATHMANDU 2060

S. ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

37	Sewing Machine Luxmi TAI stand set	5	28,764.41	-	-	-	1	-	-	28,764	0.15	-	-	4,315	24,450
38	Scissors	5	1,342.34	-	-	-	1	-	-	1,342	0.15	-	-	201	1,141
39	Sewing machine	10	23,999.37	-	-	-	1	-	-	23,999	0.15	-	-	3,600	20,399
40	Ideal Iron	1	670.00	-	-	-	1	-	-	670	0.15	-	-	100	569
41	Water fountain	1	45,000.00				1	-	-	45,000	0.15	-	-	6,750	38,250
TOTAL			623,910.78			1,254,548				1,878,459				281,769	1,596,690
	Generator and Inverter (C)														
1	Generator	1	6,633	-	-	-	1	-	-	6,633	0.20	-	-	1,327	5,306
2	Inverter	1	3,753	-	-	-	1	-	-	3,753	0.20	-	-	751	3,002
3	Inverter	1	1,327	-	-	-	1	-	-	1,327	0.20	-	-	265	1,062
4	Tubular Battery	1	3,442	-	-	-	1	-	-	3,442	0.20	-	-	688	2,754
5	Generator	1	7,698	-	-	-	1	-	-	7,698	0.20	-	-	1,540	6,159
6	Solar Pannel	1	182,085	-	-	-	1	-	-	182,085	0.20	-	-	36,417	145,668
7	Enda Tubular Battery	1	10,218	-	-	-	1	-	-	10,218	0.20	-	-	2,044	8,174
8	Luminous Inverter	1	4,410	-	-	-	1	-	-	4,410	0.20	-	-	882	3,528
TOTAL			219,566							219,566				43,913	175,652
	ACCOUNTING SOFTWARE(E)														
1	FAMAS	1	-	2081.11.21	-	84,750	1	-	-	84,750	5 Yr SLM	-	-	16,950	67,800
TOTAL			-			84,750				84,750				16,950	67,800
GRAND TOTAL			57,579,564.00			2,018,837.00				59,598,401.00				1,920,196.01	57,678,204.99

RAKSHA NEPAL CENTRAL OFFICE KATHMANDU 2060

S. ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

Raksha Nepal
Lainchaur, Kathmandu

Details of Contribution for FY 2081-82

Cash Contribution

S.N.	Name	Amount
1	Sanu Adhikari	500,000
2	Jharana Gurung	45,000
3	Sita Guragain	60,000
4	Tara Adhikari	120,000
5	Priyanka Gautam, Poland	20,000
6	Jivan Tuladhar	100,000
7	Prakash Sayami	300,000
8	Krishna KC	300,000
9	Kishan Giri	100,000
10	Bob, USA	30,000
11	Mohan Khadka, Australia	50,000
12	Prem Mastana, USA	70,000
13	Priyasa Tuladhar	50,000
14	Karan Singh Goyala	418,917
15	Parbati Karki	194,000
16	Samhita Gurung , Singapore	250,000
17	Royu Gotame	445,000
18	RB Basnet	500,000
19	Prajita Tuladhar	300,000
20	Rajaram Basnet	65,000
21	Subash Acharya	150,000
22	Muna Nepali	165,000
23	Ishwori Thapa	350,000
24	Susmita Chhetri	195,000
25	IPS	15,000
26	Narmaya BK and Pratishtha Gautam	100,000
27	Narmaya BK and Raju Gautame	89,000
28	Rajaram Basnet	50,000
29	Muna Nepali	50,000
30	Raj Kumar BK	58,000
31	Bhula Bhulung	58,000
32	FPQR	100,000
33	FPQR	100,000
34	IPS	2,500
35	FPQR	21,000
36	Urmila Khatri	10,000
37	Som Maya Gurung	21,000
38	Rajaram Basnet	29,000
39	Ramesh Raj Bastola	15,000
40	FPQR	12,000

RAKSHA NEPAL CENTRAL OFFICE KATHMANDU 2060

S. ACHARYA & ASSOCIATES Chartered Accountants Kathmandu Nepal

41	ADB- IPS	100,000
42	Shanta Neupane	100,000
43	Priyasha Tuladhar	27,500
44	NCRC Shreemahal	30,000
45	Khem Raj Wagle	15,020
46	FPQR, Gita Acharya	5,000
47	FPQR	20,000
48	Secret (Suti Sahariah)	13,600
49	Sandesh Limbu	15,000
50	Tashi Taljor	50,000
52	Anup Basnet	1,500
53	FPQR	501
54	Rita Devi Shrestha	20,558
55	FPQR Deo Nath Singh	9,000
56	Arun Kumar Singh	250,000
57	FPQR	5,700
58	FPQR- Anish pandey and Kabiraj Thapa	5,005
60	FPQR- Kabiraj Thapa	10,000
61	Buddhi Kumari Thapa	6,000
	Total	**6,192,801**

In-kind Contribution

S.N.	Name	Amount
1	Valley Cold Store	8,600
2	Rajaram Basnet	43,400
3	Salina Basnet	18,000
4	Devi Thapa	3,500
5	Ajesh Pandy / Krishna Thapa/ padma upreti /Sabitri Basnet	4,500
6	Tara Rana	6,050
7	Ujwal Thapa	18,455
8	Yadav Koirala	1,950
9	NariNikunja women forum NRNA South Australia	63,840
10	Cage Total Fitness	112,000
11	Sumaari Sirikit	5,000
12	Raja Ram Basnet	9,500
13	Sangita Thapa	4,000
14	Kathmandu Mahanagar	10,000
15	Bishal Manadhar	11,220
16	Sabitri Basnet	4,000
17	Kabir Neupane	3,200
18	Krishana Sharan Khatri	12,100
19	Ravi Pradhan	10,000
20	Durga Pandey	38,500
21	Sugandha Subedi	1,500
22	Sanu Aadikari	48,960

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

S.ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

23	Jeeven Tuladhar	50,000
24	Carola Ghosh	140,000
25	Gobinda Bista	3,525
26	Kalpana Shrestha	3,000
27	Kiran Chaudhari	16,800
28	Chunu Thapa	3,000
29	Sita Guragain	5,500
30	Shanta Luitel	15,865
31	Ishan Shrestha	100,000
32	Aakash/ Aabiskar present Karmacharya	10,160
33	Puja/ Raksha Ranamagar	3,255
34	Susma Pudasaini	6,600
35	Safal Paudel	15,800
36	Ganga Panday	10,965
37	Natikaji Basnet	25,180
38	Citizen Bank	180,000
39	Arjun Ghimire	12,250
40	Manokar Tandukar	9,060
41	Suzanne Godfrey	10,100
42	Tamsin Bradley	7,000
43	Hema Giri	36,720
44	Muna Nepali	14,100
45	: Sita Guragain	7,500
46	Renuka K.C	5,850
47	Deepak Neupane	9,000
48	Sitarma Lamichhane	12,000
49	Devraj Bajaghain	2,400
50	Live Nepal Network	1,440
51	Newchhe Maharjan	1,700
52	Jiwan Thapa	30,000
53	Tara Bahadur Kuwar	30,000
54	Krishna Sharan Khatri	18,000
55	Cathy Brown	160,000
	Total	**1,395,045**
	Total Contribution	**7,587,846**

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

S.ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

Raksha Nepal

Lainchaur, Kathmandu

SALARY SHEET FOR FY 2081.82

S.N	Name	Designation	Project	Total Gross Salary	Total Salary	Medical Insurance Deduction	Life Insurance Deduction	Total Taxable Salary	Tax @ 1%	Tax @ 10%	Tax @ 20%	Total Tax Liability	Tax Rebate	Final Tax Liability
1	Goma Thapa	Shelter manager	Safe Home II	80,000	446,000	-	-	446,000	4,460	-	-	4,460	446	4,014
	Goma Thapa	Field Officer	EAST	351,000										
	Goma Thapa	Project Co-ordinator	Core	15,000										
2	Kiran Chaudhary	Account Officer	EMAGE	266,000	746,000	20,000	40,000	686,000	6,000	8,600	-	14,600	-	14,600
	Kiran Chaudhary	Account Officer	EAST	480,000										
3	Mamata Gautam	Counseller	Safe Home II	115,000	495,000	-	-	495,000	4,950	-	-	4,950	495	4,455
	Mamata Gautam	Counseller	EAST	380,000										
4	Manish Thapa	Program Officer	EMAGE	658,350	845,350	-	40,000	805,350	5,000	20,000	21,070	46,070	-	46,070
	Manish Thapa	Project Co-ordinator	EAST	187,000										
5	Anjali Yadav	Social Mobilizer	EMAGE	152,950	152,950	-	-	152,950	1,530	-	-	1,530	153	1,377
6	Binu Yadav	Field Motivator	EAST	216,000	216,000	-	-	216,000	2,160	-	-	2,160	216	1,944
7	Durga Pandey	Program Manager	EAST	699,530	699,530	-	-	699,530	6,000	9,953	-	15,953	1,595	14,358
8	Elisha Adhikari	Social Mobilizer	EMAGE	152,950	152,950	-	-	152,950	1,530	-	-	1,530	153	1,377
9	Hema Giri	Admin Assistant	EMAGE	234,080	234,080	-	-	234,080	2,341	-	-	2,341	234	2,107
10	Kalpana Shrestha	Social Mobilizer	EMAGE	122,360	122,360	-	-	122,360	1,224	-	-	1,224	122	1,101
11	Krishna Sharan Khatri	Security guard	Safe Home II	130,000	130,000	-	-	130,000	1,300	-	-	1,300	-	1,300
12	Lakshmi Maya Sapkota	Social Mobilizer	EMAGE	30,590	30,590	-	-	30,590	306	-	-	306	31	275
13	Narmaya BK	Cook	Safe Home	195,000	195,000	-	-	195,000	1,950	-	-	1,950	195	1,755
14	Nikhil Raya	Tution Teacher	Safe Home	195,000	195,000	-	-	195,000	1,950	-	-	1,950	-	1,950
15	Nisha Thapa	Nurse	Safe Home	169,000	169,000	-	-	169,000	1,690	-	-	1,690	169	1,521
16	Phulmaya Thing	Social Mobilizer	EMAGE	152,950	152,950	-	-	152,950	1,530	-	-	1,530	153	1,377
17	Sapana Lopchan	Social Mobilizer	EMAGE	152,950	152,950	-	-	152,950	1,530	-	-	1,530	153	1,377
18	Shanti Devi Sharma	Project Co-ordinator	EAST	221,000	221,000	-	-	221,000	2,210	-	-	2,210	221	1,989
19	Susmita Sunar	Social Mobilizer	EMAGE	152,950	152,950	-	-	152,950	1,530	-	-	1,530	153	1,377
	Total			5,509,660.00	5,509,660.00	20,000.00	80,000.00	5,409,660.00	49,187.80	38,553.00	21,070.00	108,810.80	4,489.08	104,321.72

RAKSHA NEPAL CENTRAL OFFICE KATHMANDU 2060

S. ACHARYA & ASSOCIATES Chartered Accountants Kathmandu Nepal

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

CORE ACCOUNT

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	14,887,705
	Fund Received During the Period	
	Cash Contribution	6,192,801
	Inkind Contribution	1,395,045
	Other Income	672,369
	Deferred Revenue Income	188,182
	Total Funds Available	**23,336,103**
	Expenses During the Period	
1	Safe Home Food Expenses	1,395,045
2	Educational Support	40,000
3	Financial Support	61,780
4	Renewal Cost	1,100
5	Hospitality/Snacks	69,305
6	Local Transportation	44,618
7	Staff Mobilization Cost	12,000
8	Vehicle Hire	13,333
9	Office Supplies	27,431
10	Phychosocial Literacy Training	38,350
11	Repair and Maintenance	12,400
12	Salary	15,000
13	Insurance Expenses	47,683
14	Bank Charge	2,301
15	Financial Cost	3,304,919
16	Audit Fee	123,403
17	Depriciation	1,920,196
	Total Expenses	**7,128,865**
	Closing Unrestricted Fund Balance As on 2025-07-16	**16,207,238**
	Balance Represented by	
	Current Assets	
	Global IME Bank#101010006115	532,981
	Lumbini Bikash Bank A/c# 01	10,000
	Machhapuchchhre Bank#0400027591900011	199,256
	Raksha Shree Saving and Cooperative	250,000
	Siddhartha Bank	19,366

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

S. ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

	Non-Current Assets	
	Fixed Assets	57,678,205
	Current Liabilities	
	Payables	(41,416,204)
	Capital Grants	(1,066,366)

Notes to Accounts

Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

Date: 2082.04.25
Place: Kathmandu

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

CA Sagar Acharya
Proprietor

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: SAFE HOME-I
Donor: Tides Foundation
Grant Reference# :TF2302-112861

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	3,994,226
	Fund Received During the Period	
	Fund Received from Donor	
	Other Income	
	Total Funds Available	**3,994,226**
	Expenses During the Period	
1	Safe House support	2,295,547
2	School Education support	663,679
3	Reserve Fund (Akshaya Kosh)	231,000
4	Project management cost	804,000
	Total Expenses of project	**3,994,226**
	Closing Fund Balance As on 2025-07-16	-
	Balance Represented by	
	Current Assets	
	Global IME Bank #101010081722	-
	Current Liabilities	
	Payables	

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: SAFE HOME-II
Donor: Tides Foundation & Kathmandu Metropolitian City
Grant Reference #: TF2502-125829

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	-
	Fund Received During the Period	
	Fund Received from Donor-Tides Foundation	4,782,148
	Fund Received from Donor-Kathmandu Metropolitian City	500,000
	Other Income	-
	Total Funds Available	**5,282,148**
	Expenses During the Period	
1	Basic Care and Well-Bing	1,308,131
2	Legal Service, Health and Trauma Care Support	340,222
3	Monitoring , Evaluation and Coordination	71,000
4	Project Management	85,720
	Total Expenses of project	**1,805,073**
	Closing Fund Balance As on 2025-07-16	**3,477,074**
	Balance Represented by	
	Current Assets	
	Global IME Bank #101010081722	2,417,074
	Program Advance	500,000
	Receivable	560,000
	Current Liabilities	
	Payables	

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES Kathmandu Nepal Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: Diet For Daughters- I
Donor: GIVV HUB

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	-
	Fund Received During the Period	
	Fund Received from Donor	2,810,650
	Other Income	
	Total Funds Available	**2,810,650**
	Expenses During the Period	
1	Basic Care and Well-Being	2,659,053
2	First Aid and trauma healing Training for Children and Caregiver	75,000
3	SWC Approval and Monitoring	50,000
4	Project Management Cost	26,597
	Total Expenses of project	**2,810,650**
	Closing Fund Balance As on 2025-07-16	-
	Balance Represented by	
	Current Assets	
	Global IME Bank#101010006115	26,597
	Current Liabilities	
	Payables	(26,597)

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

RAKSHA NEPAL
RAKSHA NEPAL
2060
CENTRAL OFFICE KATHMANDU

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES
Kathmandu
Nepal
Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal

Lainchaur, Kathmandu

Fund Accountability Statement

For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: Diet for Daughter- II
Donor: Samajik Bikash Mantralaya, Bagmati Pradesh

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	-
	Fund Received During the Period	
	Fund Received from Donor	585,000
	Other Income	
	Total Funds Available	**585,000**
	Expenses During the Period	
1	Basic Care and Well-Bing	545,360
2	SWC Approval and Monitoring	5,000
3	Project Management and Administratie Cost	4,640
4	Reserve Fund (Akshaya Kosh)	30,000
	Total Expenses of project	**585,000**
	Closing Fund Balance As on 2025-07-16	**-**
	Balance Represented by	
	Current Assets	
	Global IME Bank#101010006115	-
	Current Liabilities	
	Payables	

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

Menuka Thapa
President

Muna Nepali
Treasurer

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: Promoting Opportunities within Evidence and Research (POWER)
Donor: GFEMS

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	1,293,378
	Fund Received During the Period	
	Fund Received from Donor	935,320
	Other Income	
	Total Funds Available	**2,228,698**
	Expenses During the Period	
1	Training to Women and Girls of Human Rrafficking and Entertainment Sector on Promoting Opportunities	2,205,701
2	SWC Monitoring and Evaluation	5,000
3	Administrative Cost	17,997
	Total Expenses of project	**2,228,698**
	Closing Fund Balance As on 2025-07-16	-
	Balance Represented by	
	Current Assets	
	Global IME Bank#101010006115	
	Current Liabilities	
	Payables	

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: Relief Distribution Project
Donor: Tides Foundation

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	-
	Fund Received During the Period	
	Fund Received from Donor	671,802
	Other Income	-
	Total Funds Available	**671,802**
	Expenses During the Period	
1	Food Package	322,751
2	Clothing and Blankets	264,000
3	Hygiene Kits	5,051
4	Transportation and Logistic Cost	49,612
5	SWC Regulation Fee (M&E Cost)	5,000
6	Administrative Support Cost	25,388
	Total Expenses of project	**671,802**
	Closing Fund Balance As on 2025-07-16	-
	Balance Represented by	
	Current Assets	
	Global IME Bank #101010081722	
	Current Liabilities	
	Payables	

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

RAKSHA NEPAL
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CENTRAL OFFICE KATHMANDU

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES
Chartered Accountants
Kathmandu
Nepal

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: EMAGE
Donor: Tides Foundation
Grant Reference #: TF2406-121214

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	-
	Fund Received During the Period	
	Fund Received from Donor	10,715,310
	Other Income	-
	Total Funds Available	**10,715,310**
	Expenses During the Period	
1	Social, Economic and Legal Empowerment	2,991,805
2	Awareness Raising	1,135,446
3	Skill Training For Mothers/RUKS Group	492,258
4	SWC Approval and monitoring	125,000
5	Project Management cost	1,842,050
6	Administrative Support Cost (11.45%)	985,440
	Total Expenses of project	**7,571,999**
	Closing Fund Balance As on 2025-07-16	**3,143,311**
	Balance Represented by	
	Current Assets	
	Global IME Bank #101010082226	2,112,711
	Advance	1,030,600

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

RAKSHA NEPAL 2060 KATHMANDU

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES Chartered Accountants Kathmandu Nepal

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal

Lainchaur, Kathmandu

Fund Accountability Statement

For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: **Empowering and Sustainability for Girls and Women from Informal Entertainment Sector (EAST)**
Donor: **DKA Austria, Kfb Austria.**
Project: 338.000-D21/00056 VT , 338.000-F21/00057 KF

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	1,606,166
	Fund Received During the Period	
	Fund Received from Donor	6,967,511
	Other Income	-
	Total Funds Available	**8,573,676**
	Expenses During the Period	
1	entertainment sectors through awareness training and skilled development initiatives.	1,369,775
2	Objective 2: To improve the legal statute of women workers in the informal entertainment sectors and enhance law enforcement.	167,611
3	Objective 3: To enhance the economic status and livelihood of women workers by facilitating access to entrepreneurship opportunities and financial resources.	1,151,970
4	SWC Monitoring and Evaluation Fee	120,000
5	Emergency Relief Distribution	504,560
6	Management Cost Planning / Personnel Cost	2,534,530
7	Project Admin Cost	1,075,336
	Total Expenses of project	**6,923,782**
	Closing Fund Balance As on 2025-07-16	**1,649,894**
	Balance Represented by	
	Current Assets	
	Global IME Bank #101010007012	1,693,361
	Recivable	59,400
	Current Liabilities	
	Payables	(102,866)

Notes to Accounts
Significant Accounting Policies & Notes to Accounts

Kiran Chaudhary
Finance Manager

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement
For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: "Enabling Adolescent Girls through Life Skill Training and Economic Empowerment against Modern Day Slavery(EAGLE-MS)"

Donor: TIDES Foundation

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	57,133
	Fund Received During the Period	
	Fund Received from Donor	-
	Other Income	-
	Total Funds Available	**57,133**
	Expenses During the Period	
1	Administrative cost	57,133
	Total Expenses of project	**57,133**
	Closing Fund Balance As on 2025-07-16	-
	Balance Represented by	
	Current Assets	
	Global IME Bank	
	Current Liabilities	
	Payables	

Notes to Accounts
Significant Accounting Policies & Notes to Accounts

Kiran Chaudhary
Finance Manager

RAKSHA NEPAL
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CENTRAL OFFICE KATHMANDU

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES
Chartered Accountants
Kathmandu
Nepal

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fund Accountability Statement

For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: "Enabling Adolescent Girls through Life skill Training and Economic Empowerment against Modern Day Slavery (EAGLE - MS) Phase -II

Donor: TIDES Foundation
Grant Reference #: TF2112-104386

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16 **Fund Received During the Period** Fund Received from Donor Other Income	164,608
	Total Funds Available	**164,608**
1	**Expenses During the Period** Project Management cost	164,608
	Total Expenses of project	**164,608**
	Closing Fund Balance As on 2025-07-16 **Balance Represented by** **Current Assets** Global IME Bank **Current Liabilities** Payables	-

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

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Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES
Kathmandu
Nepal
Chartered Accountants

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal

Lainchaur, Kathmandu

Fund Accountability Statement

For the Period 01 Shrawan 2081 to 32nd Asadh 2082 (16 July 2024 to 16 July 2025)

Name of Project: "Vocational Training to Low Economic Group Women in Khandachakra Municipality
Donor: TIDES Foundation
Grant Reference #: TF2212-112261

S.No.	Particulars	Amount in NPR
	Opening Fund as at 2024-07-16	127
	Fund Received During the Period	
	Fund Received from Donor	
	Other Income	
	Total Funds Available	**127**
	Expenses During the Period	
1	Administrative Cost	127
	Total Expenses of project	**127**
	Closing Fund Balance As on 2025-07-16	-
	Balance Represented by	
	Current Assets	
	Global IME Bank	
	Current Liabilities	
	Payables	

Notes to Accounts
Schedule 1 to 14 forms integral part of financial statements

Kiran Chaudhary
Finance Manager

RAKSHA NEPAL
CENTRAL OFFICE KATHMANDU
RAKSHA NEPAL
2060

Menuka Thapa
President

Muna Nepali
Treasurer

As per our report of even date
For S.Acharya & Associates
Chartered Accountants

S.ACHARYA & ASSOCIATES
Chartered Accountants
Kathmandu
Nepal

CA Sagar Acharya
Proprietor

Date: 2082.04.25
Place: Kathmandu

Raksha Nepal
Lainchaur, Kathmandu
Fiscal Year 2081/82

Schedule 15: Significant accounting Polices and notes to account

Legal Status and Nature of Operations

Raksha Nepal is a humanitarian organization, which has been working for the sexually exploited girls, women and their children since its establishment in 2004.Its main target is to protect those women and young girls working in the so-called informal entertainment sectors (massage parlors, dance bar and cabin restaurant) from trafficking and sexual violence by enhancing their knowledge, awareness and socio-economic status. Similarly, Raksha Nepal is working in the mission of making girls and women free of sexual exploitation. Raksha Nepal is involved and advocates "to make a society free of compulsive prostitution".

Raksha Nepal is registered as Non-Governmental Organization (NGO) in District Administration Office, Kathmandu and affiliated with Social Welfare Council. Raksha Nepal has recognized as tax exempt entity from Inland Revenue Department.

The registered office of the Raksha Nepal is in Lainchaur, Kathmandu, Nepal.

Apart from its regular activities, following are the programs carried out by the Raksha Nepal, funded by the donors.

1. Enabling Adolescent Girls through Life skill Training and Economic Empowerment against Modern Day Slavery (EAGLE-MS):

Raksha Nepal has received fund for the project Enabling Adolescent Girls through Life skill Training and Economic Empowerment against Modern Day Slavery (EAGLE-MS) under agreement between NoVo Foundation and Raksha Nepal dated 3rd Nov 2017.

2. EAGLE – MS (PHASE-II):

Raksha Nepal has received fund for the project Enabling Adolescent Girls through Life skill Training and Economic Empowerment against Modern Day Slavery (EAGLE-MS) Program-Phase II dated February 10, 2022 under agreement between TIDES FOUNDATION and Raksha Nepal.

3. Power

Raksha Nepal has received fund for enhancing Survivor engagement in anti-human trafficking through survivor-led discussion and research-based consultation dated on April 9, 2024 under agreement between Global Fund To End Modern Slavery (GFEMS) and Raksha Nepal.

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4. Empowering for the Rural Women of Khadachakra Municipality of Kalikot District:
Raksha Nepal has received fund for Empowering for the Rural Women of Khadachakra Municipality of Kalikot District through skill and entrepreneurship development, training and vocational training, under the agreement between TIDES FOUNDATION, USA and Raksha Nepal dated January 1, 2023.

5. Empowering and Sustainability for Girls and Women for Informal Entertainment Sector (EAST):
Raksha Nepal has received fund for the project Empowering and Sustainability for Girls and Women for Informal Entertainment Sector (EAST) under agreement between the DKA Austria and Kfb Austria and Raksha Nepal dated 29th June 2021

6. Safe Home
Raksha Nepal has received this fund for providing comprehensive support, including basic needs and educational assistance, to 30 girls and adolescents who are survivors of abuse and trafficking, ensuring a safe and nurturing environment for their recovery and development under the agreement between TIDES FOUNDATION, USA and Raksha Nepal dated on February 21 ;2024.

7. Safe Home-II
Raksha Nepal has received this fund for providing immediate relief and recovery support to young women and girls from marginalized communities affected by natural disaster under the agreement between TIDES FOUNDATION, USA and Raksha Nepal dated on April 1 ,2025. Also, Kathmandu Metropolitan city has also provided fund to support this project on Ashadh 23 ,2082.

8. Raksha Vocational Fund (Fair Kind):
Raksha Nepal has received fund for shelter home under the agreement between Fair Kind and Raksha Nepal. Fair Kind has signed the agreement to trade and distribute the cottons bags produced by Raksha Nepal.

9. EMAGE:
Raksha Nepal has received this fund for Empowering Mother's and Adolescents Girls for Gender Equity (EMAGE) under the agreement between TIDES FOUNDATION, USA and Raksha Nepal dated on August 13 ,2024.

10. DIET FOR DAUGHTERS-I:
Raksha Nepal has received this fund for providing shelter, protection, and rehabilitation services to 30 adolescent girls and young women, ensuring access to essential needs such as food, clothing, hygiene, education, and psychosocial support under the agreement between GIVV HUB, USA and Raksha Nepal dated on September 17 ,2024.

11. DIET FOR DAUGHTERS-II:
Raksha Nepal has received this fund to improve the physical and nutritional well-being of girls affected by gender-based violence, economic challenges, and sexual violence under the agreement

between Bagmati Province Government, Ministry of Social Development, Nepal and Raksha Nepal dated on Falgun 19 ,2081.

12. RELIEF DISTRIBUTION:

Raksha Nepal has received this fund to distribute food, clothing and essential health services to meet urgent needs and help these vulnerable families begin their recovery under the agreement between TIDES FOUNDATION, USA and Raksha Nepal dated on November,22 ,2024.

A. Significant Accounting Policy

1. Basis of Preparation:
The Financial Statement are prepared in accordance with historic cost convention except otherwise stated.

2. Income Recognition:
   - Donation for shelter home operation, school support and education of a girls, institutional expenses, donation in kind and support for repayment of loan & interest of loan are recognized as income as and when received.
   - Supports received from the donor are recognized as income to the extent of program expenses incurred on the program activities.

3. Recognition of Expenditures:
All expenses are recognized in Income and expenditure account on accrual basis.

4. Use of Estimates
The preparation of Financial Statements in conformity with General Accepted Accounting Principle (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of balance sheet. Actual amount could differ from those estimates; any differences from those estimates are recorded in the period in which they are identified.

5. Fixed Assets & Depreciation
   - Fixed Assets are recognized on cost basis including all direct expenses up to the ready to use condition.
   - Depreciation is calculated on the basis of estimated useful life of the assets and are as follows.

Building	5% on WDV.
Vehicles	20% on WDV.
Computers and accessories	25% on WDV.
Furniture & Fixtures	25% on WDV.
Kitchen items	15% on WDV.
Generators & Inventers	20% on WDV.
Miscellaneous	15% on WDV.
Accounting Software	5 Years SLM

RAKSHA NEPAL CENTRAL OFFICE KATHMANDU 2060

S. ACHARYA & ASSOCIATES Chartered Accountants Kathmandu Nepal

- Depreciation is charged from the next month of assets being available for use.
- Fixed Assets relating to projects are charged to project as an expense in the year concerned instead of capitalization.

6. Provisions:
Provisions are recognized in the financial statement when the Raksha Nepal has legal or constructive obligation as a result of past event. It is probable that on outflow of resources embodying economic benefit will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made.

7. Foreign Exchange Transactions:
Foreign currency transactions are translated into NPR at exchange rate prevailing on the date of transaction.

B. Notes to Accounts

1. Cash and cash equivalent:
Cash and cash equivalent comprise cash in hand, balance with bank and other short-term liquid investment.

2. Functional and Presentation Currency:
The financial statements are presented in Nepalese Rupees (NPR) which is also the functional currency of Raksha Nepal and have been rounded off to nearest Rupees.

3. Fixed Assets
   - Land & Building
   Raksha Nepal has acquired Land & Building at Chandragiri Municipality -12 Matatirtha, Kathmandu for the purpose of use as safe house for the girls at Rs 66 million.

   Land & Building is partly financed by loan obtained from the Lumbini Bikas Bank Limited and loan from the friends of Raksha Nepal.

   For the purpose of loan documentation of Lumbini Bikas Bank Limited, Land & Building (Safe house) is purchased in the name of Chairperson of Raksha Nepal Miss Menuka Thapa, as per the decision of Board of Directors of Raksha Nepal, dated 2072/12/07.

4. Bank Loan
Raksha Nepal has acquired Land & Building at Chandragiri Municipality -12 Matatirtha, Kathmandu for the purpose of use as safe house for the girls, partly financed by loan obtained from the Lumbini Bikas Bank Limited amounting NPR 37 million.

RAKSHA NEPAL 2060 CENTRAL OFFICE KATHMANDU

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For the purpose of loan documentation of Lumbini Bikas Bank Limited, Land & Building (Safe house) is purchased in the name of Chairperson of Raksha Nepal Miss Menuka Thapa, and loan is also taken in the name of Chairperson as per the decision of Board of Directors of Raksha Nepal, dated 2072/12/07.

Raksha Nepal is paying interest and installment from the donation received and Bank loan of Rs 31.42 million is remaining to be paid as on 16th July, 2025.

5. Loan from others

To acquire Land & Building at Chandragiri Municipality -12 Matatirtha, Kathmandu for the purpose of use as safe house for the girls, Raksha Nepal has obtained loan from friends and well-wisher of Raksha Nepal amounting NPR 13.8 million.

Raksha Nepal is paying loan from the donation received and Rs 7.82 million is remaining to be paid as on 16th July, 2025.

6. Projects handled by Raksha Nepal

Apart from its regular activities, following are the programs carried out by the Raksha Nepal, funded by the donors.

a. **Project:** "Enabling Adolescent Girls through Life skill Training and Economic Empowerment against Modern Day Slavery (EAGLE-MS)"
Funded by: NOVO Foundation

- Program expenses
  A total of NPR 57,133 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	57,133
Fund received during the period	-
Less: Program Expenses	57,133
Balance of Fund	-

b. **Project:** " Enabling Adolescent Girls through Life skill Training and Economic Empowerment against Modern Day Slavery (EAGLE-MS) PHASE-II"
Funded by: TIDES Foundation

- Program expenses
  A total of NPR 164,608 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	164,608

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Nepal
Chartered Accountants

Fund received during the period	-
Less: Program Expenses	164,608
Balance of Fund	-

c. **Project:** "Empowering for the Rural Women of Khadachakra Municipality of Kalikot District."

Funded by: TIDES FOUNDATION

- Program expenses
  A total of NPR 127 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 15th July, 2024 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Balance	127
Fund received during the period	-
Less: Program Expenses	127
Balance of Fund	-

d. **Project:** "Empowering and Sustainability for Girls and Women for Informal Entertainment Sector (EAST)"

Funded by: KFB Austria & DKA Austria

- Fund received from KFB Austria & DKA Austria from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR
23.03.2025	1,965,361.48
16.09.2024	2,213,219.82
24.11.2024	2,788,929.48
Total fund received	**6,967,510.78**

- Program expenses
  A total of NPR 69,23,782 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 16,49,894 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	1,606,166
Fund received during the period	6,967,511
Less: Program Expenses	6,923,782
Balance of Fund	1,649,894

e. **Project:** "Fair Kind"

Funded by: Melissa Sevy

- Program expenses

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A total of NPR 0 was spent for program activities during the period from 16th July 2024 to 16th July 2025.

- Closing Balance of Fund as on 16th July, 2025 is NPR 8,024 as follows:

Particulars	Amount (NPR)
Opening Balance	8,024
Fund received during the period	-
Less: Program Expenses	-
Balance of Fund	8,024

f. Project: POWER

Funded by: GFEMS

- Fund received from GMEFS from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR
09.10.2024	935,320
Total fund received	**935,320**

- Program expenses
  A total of NPR 2,228,698 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Balance	1,293,378
Fund received during the period	935,320
Less: Program Expenses	2,228,698
Balance of Fund	-

g. Project: SAFE HOME -I

Funded by: TIDES FOUNDATION

- Program expenses
  A total of NPR 3,994,226 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Balance	3,994,226
Fund received during the period	-
Less: Program Expenses	3,994,226
Balance of Fund	-

h. Project: SAFE HOME -II

Funded by: TIDES FOUNDATION & Kathmandu Metropolitan City

- Fund received from Tides Foundation, USA and Kathmandu Metropolitan from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR

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04.02.2025	4,782,147.5
07.07.2025	500,000
Total fund received	**5,282,148**

- Program expenses
  A total of NPR 1,805,073 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 3,477,074 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	-
Fund received during the period	5,282,148
Less: Program Expenses	1,805,073
Balance of Fund	3,477,074

i. **Project:** EMAGE
Funded by: TIDES FOUNDATION

- Fund received from Tides Foundation, USA from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR
10.09.2024	10,715,310
Total fund received	**10,715,310**

- Program expenses
  A total of NPR 7,571,999 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 3,143,311 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	-
Fund received during the period	10,715,310
Less: Program Expenses	7,571,999
Balance of Fund	3,143,311

j. **Project:** DIET FOR DAUGHTERS-I
Funded by: GIVV HUB

- Fund received from GIVV HUB, USA from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR
10.09.2024	2,810,650
Total fund received	**2,810,650**

- Program expenses
  A total of NPR 2,810,650 was spent for program activities during the period from 16th July 2024 to 16th July 2025.

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- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	-
Fund received during the period	2,810,650
Less: Program Expenses	2,810,650
Balance of Fund	-

k. Project: DIET FOR DAUGHTERS-II
Funded by: Ministry of Social development, Bagmati Province

- Fund received from Ministry of Social development, Bagmati Province, Nepal from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR
02.04.2025	360,000
27.05.2025	225,000
Total fund received	**585,000**

- Program expenses
  A total of NPR 585,000 was spent for program activities during the period from 16th July 2024 to 16th July 2025.

- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	-
Fund received during the period	585,000
Less: Program Expenses	585,000
Balance of Fund	-

l. Project: RELIEF DISTRIBUTION PROJECT
Funded by: TIDES FOUNDATION

- Fund received from TIDES FOUNDATION, USA from 16th July 2024 to 16th July 2025.

Date of receipt	Amount in NPR
22.11.2024	671,802
Total fund received	**671,802**

- Program expenses
  A total of NPR 671,802 was spent for program activities during the period from 16th July 2024 to 16th July 2025.
- Closing Balance of Fund as on 16th July, 2025 is NPR 0 as follows:

Particulars	Amount (NPR)
Opening Fund Balance	-
Fund received during the period	671,802
Less: Program Expenses	671,802
Balance of Fund	-

7. Previous Year Figures

Previous Year Figures have been regrouped and rearranged wherever necessary.

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