

Audited Financial Statement

Financial Year 2069/70(2012/13)

Particulars	2069/70	2068/69	2067/68
Income			
Income from Donations	1,00,000.00	1,00,000.00	1,00,000.00
Income from Grants	2,00,000.00	2,00,000.00	2,00,000.00
Income from Other Sources	3,00,000.00	3,00,000.00	3,00,000.00
Total Income	6,00,000.00	6,00,000.00	6,00,000.00
Expenditure			
Expenditure on Administration	1,00,000.00	1,00,000.00	1,00,000.00
Expenditure on Program Activities	2,00,000.00	2,00,000.00	2,00,000.00
Expenditure on Other Activities	3,00,000.00	3,00,000.00	3,00,000.00
Total Expenditure	6,00,000.00	6,00,000.00	6,00,000.00
Surplus/Deficit	0.00	0.00	0.00

Freedom Forum

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Kathmandu, Nepal

FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Balance Sheet
As at 31 Asadh, 2070 (15 July, 2013)

In NRs

Particulars	Schedule	Current Year	Previous Year
Non-Expendable Assets	1	600,448.50	612,773.31
Current Assets			
Cash & Bank (Projects)	2	2,665,431.45	2,946,991.94
Cash & Bank (Core)	3	567,646.55	1,361,580.03
Receivables (Core)	4A	350,984.04	367,127.05
Receivables (Projects)	4B	53,439.00	
Total		4,237,949.54	5,288,472.33
Fund Balance			
Restricted Fund	5	2,395,871.47	2,358,850.89
Unrestricted Fund	5	1,309,934.27	2,032,256.97
Current Liabilities			
Current Liabilities(project)	6	322,998.98	588,141.05
Current Liabilities(Core)	7	209,144.82	309,223.42
Total		4,237,949.54	5,288,472.33

Schedules are integral part of financial statements

As per our report of even date


Chiranjibi Kafle
Treasurer




Taranath Dahal
Chairperson


Aruna Adhikari
Finance Officer


Krishna Sapkota
Executive Director


CA, Anil Joshi
Proprietor
Anil & Associates
Chartered Accountants
Date: 02.01.2014

FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Income and Expenditure Statement
For the Financial Year 2069/2070 (2012/2013)

In NRs

Particulars	Ref	Current Year	Previous Year
INCOME			
Transfer from restricted funds	5	8,641,033.34	7,124,938.49
Transfer from unrestricted funds	5	2,883,178.14	1,694,108.77
Total (A)		11,524,211.48	8,819,047.26
EXPENDITURE			
Project Expenses	FAS	8,641,033.34	7,124,938.49
Administrative Expenses	8	2,684,487.54	1,508,847.80
Depreciation Expenses	1	198,690.60	185,260.97
Total (B)		11,524,211.48	8,819,047.26

As per our report of even date


Chiranjibi Kafle
Treasurer




Taranath Dahal
Chairperson


Aruna Adhikari
Finance Officer


Krishna Sapkota
Executive Director




CA, Anil Joshi
Proprietor
Anil & Associates
Chartered Accountants
Date: 02.01.2014

FREEDOM FORUM
Thupalek, Kumbumba, Toiyol
Fund Accountability Statement (FAS)
For the Financial Year 2007/2008 (2007/2008)

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Particulars	Subheads	Local Government Account Number	Strategic Infrastructure Compulsory (SIC)	Aid Transparency (SIC)	Transparency of Financial Report	Expenditure and Receipts	Other Income	Other Programs	Total
Operating Balance (A)									
Grant Received									
World Bank									
PRAN									
0070301005									
200		1,200,201.40	1,400,722.00			671,091.61		611,500.00	6,448,796.00
The San Foundation						460,102.00		611,500.00	6,448,796.00
CSO								611,500.00	6,448,796.00
200								611,500.00	6,448,796.00
Total Grant Received (B)		1,200,201.40	1,400,722.00	-	1,200,796.00	671,091.61		1,223,000.00	13,944,186.01
Expenditure									
Aid Transparency (SIC)	I								
Local Government Account Number	II								
0070301005	III								
200	IV								
The San Foundation	V								
CSO									
200									
Total Expenditure (C)		1,200,201.40	1,400,722.00		1,200,796.00	671,091.61		1,223,000.00	13,944,186.01
Balance Carried Forward (D)									
Grant Received									
World Bank									
PRAN									
0070301005									
200									
The San Foundation									
CSO									
200									
Total Balance (E)									
Grant Received									
World Bank									
PRAN									
0070301005									
200									
The San Foundation									
CSO									
200									

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FREEDOM FORUM
Thapathali, Kathmandu, Nepal
Aid Transparency Survey in Nepal

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		Schedule-I
SN	Activity	Amount (NRA)
1	Consultation Meetings	
1.1	Central Level Meeting	-
	Hi- Tea for Participants	-
	Stationeries	-
	Presentation/Moderation	-
1.2	District Level Meetings	-
	Food and Accommodation	-
	Stationeries	-
	Travel Cost of Resource Persons	-
	Presentation/Moderation	-
	Sub Total	-
2	Media Programming	-
	Feature Writers' Remuneration	-
	Sub Total	-
3	Project Human Resource	
	Project coordination	-
	Researcher's at Central Level	-
	Researcher's at District Level	20,000.00
	Thematic Experts	250,000.00
	Sub Total	270,000.00
4	National Workshop	
	Hi- Tea for Participants	-
	Stationeries	-
	Travel Cost of District Participants	-
	Sub Total	-
5	Project support	
	Administrative Support	671,548.76
	Overhead Support	-
	Sub Total	671,548.76
6	Monitoring Visits	
	Food and Accommodation for Monitors	-
	Travel Cost	-
	Sub Total	-
7	Situation Analysis Report (G)	
	Reports	207,374.00
	Sub Total	207,374.00
	Total Project Expenses (A+B+C+D+E+F)	1,148,732.56

Local Governance Action Research Project

		Schedule :II
S.N	Activity	Amount (RS)
A	Staff	
A.1	Project Coordination	40,000.00
A.2	Legal Officer	40,000.00
A.3	Documentation Assistant	15,000.00
	Sub Total	95,000.00
B	Training for Strategic Information Campaigns	
B.1	Meal and Accommodation for Campaigner	388,334.00
B.2/B.3/B.5	Transportation/Per diem/Local Transportation for Campaigner	221,577.00
B.4	Stationery and Training Materials for Campaigner	59,415.00
B.6	Trainer's Remuneration	150,000.00
B.7	Lunch and Snacks	277,700.00
	Transportation for Resource Person	18,000.00
	Sub Total	1,115,826.00
C	Transportation for Trainers	15,000.00
	Sub Total	15,000.00
	Grand Total	1,225,826.00



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RTI (Enabling Environment for RTI through Research, Training and Support to Nodal Agency)

Schedule-III

S.No.	Activities	Amount (NRs)
1	Case Study Research, Analyze and Report Development	
1.1	Remuneration to Lead Researcher	75,000.00
1.2	Remuneration to Researcher	80,000.00
1.3	Stationery, Transportation and Communication for Researcher	6,720.00
	Sub Total	161,720.00
2	Publication and Dissemination of Report & IEC Materials	
2.1	Translation (Nepali to English)	77,424.00
	Sub Total	77,424.00
3	Residential Trainings to Information Officers	
3.1	Stationery and Training Materials	18,662.00
3.2	Travel Cost of Participants, Trainers and Staffs	52,920.00
3.3	Food and Accommodation for Participants, Trainers and Staffs	350,000.00
3.4	Trainer's Remuneration	181,000.00
3.5	Lead Trainers Remuneration	10,000.00
3.6	Training Assistants	5,000.00
	Sub Total	617,582.00
4	Nodal Agency (Development and Support	
4.1	Consultative Meetings	5,585.00
4.2	Experts Remuneration	380,000.00
	Sub Total	385,585.00
	Grand Total	1,242,311.00

Strengthening Accessibility and Transparency of National Budget for Public in Nepal

Schedule-IV

S.No.	Activities	Amount (NRs)
	Salaries	
	Principal SA Practitioner-Coordinator (Full Time)	40,000.00
	Finance Officer(50% Time)	12,000.00
	Sub Total	52,000.00
4.7	Monitoring and Supervision	
	Meetings	4,285.00
	Sub Total	4,285.00
	Grand Total	56,285.00

Strategic Information Campaigning

Schedule-V

S.N.	Activities	Amount (NRs)
1	CORE COST	
A	Personnel-Staff	
A.1	Account/ Admin	66,540.00
A.2	Office Assistant	28,500.00
B	Office Rental	
B.1	Partial Support to Office Rent	75,000.00
C	Utilities	
C.1	Electricity	11,359.00
C.2	Drinking Water	2,340.00
D	Office Supplies	



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D.1	Stationery	27,729.00
D.2	Newspaper	8,459.00
D.3	Refreshment	21,945.00
E	Communication	
E.1	Telephone	17,876.62
E.2	Email/Internet	21,357.00
	Sub Total	280,885.62
2	Program Cost	
	Personnel	
F	Staff	
F.1	Project Coordinator	90,000.00
F.2	Legal Officer	180,000.00
G	Main Activity 1: Establishing RTI Support Center	
G.1	Remuneration to Facilitator	270,000.00
G.2	Remuneration to Documentation	135,000.00
G.3	Remuneration to Advisor	210,000.00
G.4	Transportation	42,585.00
H	Main Activity 2: Training For Strategic Information Campaign	
H.1	Training Course Development	30,000.00
H.2	Stationery and Training Materials	153,032.00
H.3	LCD Projector	46,500.00
H.4	Travel cost of Participants	166,470.00
H.5& H.6	Food & Accomodation of Participants	453,714.07
H.7	Trainers Remuneration	200,000.00
I	Short Films Development	
I.1	Short Films	250,000.00
	Sub Total	2,247,361.07
	Grand Total	2,528,186.69

RTI (RTI Diagnostic Study)

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S.No.	Activities	Amount (NRs)
A	Project Staff	
A.1	Team Leader	90,000.00
	Sub Total	90,000.00
B	Main Activity 1: Desk Based Analysis	
B.1	Desk Reviewer/Analyst/Lead Researcher	100,000.00
	Sub Total	100,000.00
C	Main Activity 2: Research	
C.1	2 day Orientation to Researchers	
C.1.1	Travel Cost of Participants from out of Kathmandu	700.00
C.1.2/1.3	Travel/Accommodation/Per Diem for Participants	20,000.00
C.2	Central Level Researcher	35,000.00
C.3	Distric Level Researcher	75,000.00
C.5	FGD	
C.5.1	Meal for Participants of FGD at Ministry Level	8,045.00
C.5.2	Meal for Participants of FGD in Districts	37,800.00
C.5.3	Hi- Tea for Participants at VDC Level	5,050.00
C.5.4	Local Coordinator for VDC level FGD	
C.5.5	Travel cost of lead researcher/expert from Krm for District level FGD	26,115.00
C.5.6	Food and Accommodation for participants from Kathmandu	7,280.00
	Sub Total	214,970.00
	Grand Total	404,970.00



Improving Freedom of Expression Situation through Holistic Monitoring Action

Schedule-VII

S.N.	Activities	Amount (NRs)
1	Press Freedom Monitoring	
1.1	Coordinator/FOI Expert	420,000.00
1.2	Monitor	210,000.00
	Sub Total	630,000.00
2	Advocacy and Campaign	
2.1	Quarterly Newspaper	76,998.00
2.2	World Press Freedom Day Celebration	37,570.00
	Sub Total	114,568.00
3	Strengthening Legal Desk	
3.1	Resource Material	6,875.00
3.2	Legal Officer	140,000.00
	Sub Total	146,875.00
	Grand Total	891,443.00

Other Projects

Schedule-VIII

S.N.	Activities	Amount (NRs)
1	IMS (Reprinting Supreme Court Verdict on Media Cases)	
	Design and Printing Book	455,503.00
	Editors Remuneration	80,000.00
	Researchers Remuneration	120,000.00
	Sub Total	655,503.00
2	IBP(Budget Monitoring)	
	Translation	5,000.00
	Sub Total	5,000.00
3	Exploring the Emerging use and impact of Open budget & Aid Data in Nepal (ODDC)	
	Equipment	58,500.00
	Indirect Cost (FF)	90,604.00
	Sub Total	149,104.00
4	Media Research on Aid Transparency	
	Coordinator	55,000.00
	Analysis	40,000.00
	Content Researcher	25,000.00
	Designing	6,000.00
	Project Support	207,681.99
	Sub Total	333,681.99
	Grand Total	1,143,288.99



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Freedom Forum
Thagabadi, Kathmandu, Nepal

Details of Non Expendable Assets
As at 31 Asvish, 2070 (15 July, 2013)

Schedule 1

In NRS.

No.	Particulars	Dep. Rate	Original Value					Net Value	
			Opening WDV	Disposed	Purchase	Addition upto	Total	Depreciation for the Year	
						Assets	Total		31.03.2070
1	Partners and Fixtures	25%	95,603.95			6,565.00	102,168.95	24,468.07	77,700.88
2	Computers	25%	147,804.18		44,000.00		191,804.18	47,951.05	143,853.13
3	Printer	25%	9,884.53				9,884.53	2,471.13	7,413.40
4	Office equipment	25%	34,488.28				34,488.28	8,622.07	25,866.21
5	Other Assets	15%	98,310.13				98,310.13	24,577.53	73,732.60
6	Communication equipment	30%	24,214.92				24,214.92	6,001.23	18,183.69
7	Bicycle	20%	2,662.41				2,662.41	665.60	1,996.81
8	Motorcycle	25%	21,199.21	21,199.21	157,000.00		157,000.00	39,250.00	117,750.00
9	Recorder	20%	63,281.25				63,281.25	13,820.31	47,460.94
10	VAN/MAA Petrol Generator	25%	91,214.45				91,214.45	22,801.61	68,410.84
11	Camera	20%	24,000.00				24,000.00	6,000.00	18,000.00
	Grand Total		612,773.31	21,398.21	201,000.00	-	6,565.00	207,565.00	799,139.10
								898,090.60	600,448.50
									612,773.31

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Cash & Bank(Propose)

Freedom Forum
Therapahol, Kathmandu, Nepal

Schedule-2
In NRS.

Particulars	Strategic Independent Comptrolling (SIC)	Add Transparency	Local Governance Action Research Project	RTR/RTI Diagnostic Study)	Improving Protection of Information through Electronic Means	Transparency Accounting and Management of Public Budget in Nepal	RTI Training Extension to RTI in Budget and Budget in Public Sector)	Electronic Media	Other Programs	Total(NRS)
Cash in Hand	2,487.25	11,204.00	11,978.00	20,777.00	470,844.35	1,152,199.00	34,099.00	1,278.87	180.00	40,392.10
Cash at Bank	4,763.09		40,597.40	20,777.00	470,844.35	1,152,199.00	34,099.00	384,697.50	373,834.01	2,825,079.35
Total	7,250.34	11,204.00	52,575.40	41,554.00	941,688.35	2,304,398.00	68,198.00	1,663.37	553,868.01	3,265,471.45

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Cash & Bank(Core Accounts)

Schedule-3

In NRs

Particulars	Current Year	Previous year
Cash in hand	10,442.55	11,813.59
Cash at bank	557,204.00	1,340,766.44
Total	567,646.55	1,361,580.03

Receivables(Core Account)

Schedule-4A

In NRs

Particulars	Current Year	Previous year
Sant Acharya	20,000.00	20,000.00
Jeremi Lal Majhi	6,000.00	6,000.00
Election and Media Project	3,794.00	243,716.05
Chiranjibi Kafle	18,000.00	18,000.00
Dan Bahadur Karki	805.00	20,920.00
Krishna Sapkota	14,300.00	13,300.00
Anandra Neupane	33,275.04	14,000.00
Manju Dahal	500.00	1,485.00
Ramra Giri	756.00	756.00
Sanjesh Ghimire	8,000.00	1,950.00
Shivramani Dhungana	-	1,000.00
Kedar Dahal	50,000.00	-
Harbinod Adhikari	11,500.00	11,500.00
Budget Monitoring	13,750.00	-
Aid Transparency Project	-	14,500.00
Local Governance Action Research Project	10,000.00	-
Exploring the Emerging Use and Impact of Open Budget & Aid Data in Nepal (EODEN)	149,104.00	-
SIC Project	7,200.00	-
Total Current Assets	350,984.04	367,127.05

Receivables(Project)

Schedule-4B

In NRs

Particulars	RTI(RTI Diagnostic Study)	RTI Enabling Environment for RTI through Research, Training and Support to Social Agents	Election and Media	Total
Aid Transparency Survey			3,794.00	3,794.00
Project HR	34,645.00			34,645.00
Project HR		15,000.00		15,000.00
Total	34,645.00	15,000.00	3,794.00	53,439.00



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Freedom Forum
Thapathali, Kathmandu, Nepal

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Restricted Fund

Schedule-5

In NRs.

Particulars	Sch	Current year	Previous year
Opening restricted Fund		2,358,850.89	66,758.33
Fund Received	FAS	8,678,053.92	9,417,031.05
Transferred to Income & Expenditure Account		8,641,033.34	7,124,938.49
Closing Restricted Fund		2,395,871.47	2,358,850.89
Unrestricted Fund			
Opening Unrestricted Fund			
Capital Fund		612,773.31	664,484.28
Member's Contribution		60,000.00	60,000.00
General Reserve		1,359,483.66	545,857.36
Total Opening		2,032,256.97	1,270,341.64
Fund Received	9	2,160,855.44	2,456,024.10
Transferred to Income & Expenditure Account		2,883,178.14	1,694,108.77
Closing Unrestricted Fund		1,309,934.27	2,032,256.97
Represented by:			
Capital Fund		660,448.50	612,773.31
Member's Contribution		60,000.00	60,000.00
Core Fund		649,485.77	1,359,483.66
Total Fund Balance		3,705,805.74	4,391,107.86



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Current Liabilities

Particulars	Strategic Information Campaigning	Aid Transparency	Local Governance Action Research Project	Improving Freedom of Expression through Judicial Monitoring Action	Strengthening Accountability and Transparency of National Budget for Nepal	Election and Media	Other Projects	Total
Election and Media	-	3,794.00	-	-	-	-	-	3,794.00
Freedom Forum	7,200.00	-	10,000.00	-	-	3,794.00	164,854.00	185,848.00
TTDS	-	7,560.00	-	-	5,854.00	11,613.00	18,950.00	32,284.00
Nepal Printing Support	-	-	-	-	-	-	-	11,413.00
Chairs to Project HR	-	-	-	1,000.00	-	88,659.98	-	89,659.98
Total	7,200.00	11,294.00	10,000.00	1,000.00	5,854.00	103,866.98	183,794.00	322,998.98

Schedule-6
In NRs.

Core Account Liabilities

Schedule-7
In NRs.

Particulars	Current Year	Previous Year
C/CR	18,000.00	18,000.00
RF Deduction	-	3,873.00
Nepal Printing Support	96,786.00	118,715.00
SAP Nepal	-	37,953.40
TTDS	17,260.80	10,297.00
Sekson Cable net Pvt. Ltd.	-	27,610.00
Tanzania Dohal	23,093.02	43,093.02
Shaktiwan Advertising	4,950.00	4,950.00
Techno Global	6,760.00	6,760.00
Audite Fee Payable	36,795.00	35,450.00
Schawinger Yaraiza	3,500.00	3,500.00
Swiss Thopia	2,000.00	1,000.00
Total	209,184.82	309,223.42



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FREEDOM FORUM
Thapathali, Kathmandu, Nepal

Administrative expenditures

Schedule-8

In NRs.

Particulars	Current Year	Previous Year
House Rent	300,000.00	288,000.00
Donation	5,905.00	5,000.00
Books and Journal	6,345.00	4,040.00
Electricity	30,616.00	38,629.40
Garden expenses		4,725.00
Fuel for Generator		
Salaries	1,328,313.00	744,500.00
Repair and maintenance	159,794.16	41,067.00
Traveling & Public Relation	307,578.00	62,290.00
Miscellaneous Expenses	20,580.00	11,306.00
Newspaper	10,004.00	32,228.00
Newsletter Development	11,605.00	10,000.00
Refreshment	192,355.00	56,530.00
Media Monitoring Report		
Telephone Expenses	32,986.00	22,607.00
Email/ website	20,000.00	
Water	14,066.00	14,123.00
World Press Freedom Day Celebration		
Postal Expenses	755.00	
Stationery /Printing	42,723.00	26,981.00
Democracy Dialogue		
Cleaning	2,000.00	2,400.00
Audit Fee	57,290.00	33,900.00
Information Campaigning	53,500.00	10,449.00
Contribution to Press Freedom Grand Jury		20,000.00
Unrecovered Debt		
IFEX Membership Fee & Bank Charge(International Membership)	33,933.00	7,600.00
Retirement Contribution	47,675.00	31,750.00
Internet/Email	6,102.00	9,002.00
Contribution from FF (IMS)	2,362.38	
Court Expenses	10,000.00	
Document Translation		13,324.00
Program on Social Justice in Education	8,000.00	18,396.40
Total	2,684,487.54	1,599,847.80



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• Grant & Contribution

Schedule-9

In NRs.

Particulars	Current Year	Previous Year
Support from SIC/Strategic Information	298,553.00	-
Membership Renewal	-	6,000.00
Support from Aid Project	-	350,688.97
Support from election and Media Project	-	246,000.00
Support from Media Law Speaker's Program	-	41,554.60
Support from National Convention	-	860,602.20
Support from Journalist's Safety Project	-	50,000.00
Support from PRAN Project	-	312,400.00
Contribution by Others	926,771.00	588,778.33
Grant from UNESCO	25,000.00	-
Income From Sale of Books	20,500.00	-
Project Support	879,230.65	-
Additional value raised of Bike	10,800.79	-
Total Grant Received	2,160,855.44	2,456,024.10



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Freedom Forum
Thapathali, Kathmandu, Nepal
F/Y 2069/70

Notes to the financial statements:

1. Basis Of Accounting:

Financial statements have been prepared under the historical cost convention and under the fund based accounting system which included hybrid of cash and accrual system. Amount transferred from the individual projects to the Freedom Forum to contribute towards the administrative expenses are separately disclosed.

2. Non-Expendable Assets

Non-Expendable Assets are stated at cost less depreciation. Assets received as donation are recognized on agreed market value. Depreciation has been charged at the rates approved by the Freedom Forum (by determining useful life of assets). Non-Expendable Assets are recognized as capital funds under unrestricted funds.

3. Grant Recognition

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 portion of grants expended are transferred to the income & expenditure statement & the balance 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. Members Contribution:

Member's contribution is considered as capital contribution.

6. Previous year's figures have been regrouped or rearranged wherever necessary. General reserve has been renamed as core fund.


Chiranjibi Kafle
Treasurer


Aruna Adhikari
Finance Officer




Trarunath Dahal
Chairperson


Krishna Sapkota
Executive Director

As per our report of even date


CA. Anil Joshi
Proprietor
Anil & Associates
Date: 02.01.2014

