



Press Chautari Nepal
Bagbazar-28, Kathamandu



Audited Financial Statement
F.Y. 2081-82



Independent Auditor's Report

1.1 Report on the Audit of the Financial Statement:

Opinion:

We have audited the accompanying financial statements of the **Press Chautari Nepal** which comprise the statement of financial position as at **Ashadh 32, 2082 (16th July, 2025)** and the statement of income for the year then ended, and statement of cash flow and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly in material respect. The financial position of the company as at **Ashadh 31, 2082 (16th July, 2025)**, its financial performance and its cash flows for the year then ended has been prepared in accordance with **NAS for NPO's**.

Basis for opinion:

We conducted our audit in accordance with Nepal Standards on Auditing. 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 company 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.

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

The company's management is responsible for the preparation and fair presentation of these 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 misstatements, whether due to fraud or error.

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

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

1.3 Auditor's Responsibility for Audit of the Financial Statements.

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, 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 Nepal Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or taken together, they could reasonably be expected to influence the economic decisions of users taken on the basis these financial statements.



As part of the audit accordance with NAS for NPO, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatements 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 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 expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosure made by the 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 company'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 date of our auditor's report. However, further events or conditions may cause the company to cease to continue as a going concern. We communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identify during our audit.

1.4 Report on Other Legal and Regulatory Requirements.

We have obtained information and explained asked for, which, to the best of our knowledge and belief, were necessary for the purpose of our audit. In our opinion, statement of financial position, statement of income, statement of change in equity and statement of cash flows, have been prepared and are in agreement with the books of accounts maintained by the company and proper books of account as required by the law maintained by the company including relevant records related to preparation of the aforesaid financial statements have been kept so far as it appears from our examination of those books and records of the company.

In our opinion, so far as appeared from our examination of the books, the company has maintained adequate capital funds and adequate provisions for possible impairment of assets in accordance with the applicable laws. To the best of our information and according to explanation given to us and so far spread from our examination of the books of accounts of the company, we have not come across cases where board of directors or any employee of the company have acted contrary to the provisions of the laws relating to accounts, or committed any misappropriation or caused loss or damage to the company and violated any directives issued by the regulatory authorities or acted in a manner to jeopardize the interest and security of the company, its creditors and shareholders.

As per our report of even date

For M/s. Narayan Shrestha Associates
Firm Registration No. 5998



Narayan Shrestha
Address: Tilottama 02, Rupandehi
Dated: Poush 29, 2082
UDIN: 260114RA04118K3WUn

Press Chautari Nepal
Bagbazar-28, Kathmandu (Nepal)
Statement Of Financial Position
as at 32nd Ashad, 2082 (16th July, 2025)

Particulars	Notes	Current Year	Previous Year
ASSETS			
Non-Current Assets:			
Property, Plant and Equipment	4.1	59,021.47	78,695.29
Intangible Assets	4.2		
Total Non-Current Assets (i)		59,021.47	78,695.29
Current Assets:			
Inventories	4.3		
Accountreceivables	4.4	209,678.71	
Cash and Cash Equivalents	4.5	5,972.38	20,111.12
Total Current Assets (ii)		215,651.09	20,111.12
Total Assets (i+ii)		274,672.56	98,806.41
LIABILITIES & RESERVES			
Accumulated Reserves			
Unrestricted Funds/Accumulated Surplus	4.6	(3,740,327.45)	(3,916,193.59)
Designated Funds	4.7		
Restricted Funds	4.8		
Total (iii)		(3,740,327.45)	(3,916,193.59)
Non-Current Liabilities:			
Long-Term Borrowings/Liabilities			
Total Non-Current Liabilities (iv)			
Current Liabilities:			
Short-Term Provisions and Accruals	4.9	4,015,000.00	4,015,000.00
Total Current Liabilities (v)		4,015,000.00	4,015,000.00
Total Funds and Liabilities (iii+iv+v)		274,672.55	98,806.41

As per our attached report of even date
For Narayan Shrestha Associates

Registered Auditor



RA Narayan Shrestha

Registered Auditor

Date: Poush 29, 2082

Place: Butwal, Rupandehi (Nepal)

Treasurer



Chairman

Secretary

Press Chautari Nepal
Bagbazar-28, Kathmandu (Nepal)
Income and Expenditure Account
for the year ended 32nd Ashad, 2082 (16th July, 2025)

Particulars	Appendix	Current Year	Previous Year
INCOME	4. 10	1,397,858.07	1,036,530.00
Incoming resources		-	-
Financial Income		-	-
Other Income		-	-
TOTAL INCOME		1,397,858.07	1,036,530.00
EXPENDITURE			
Staff Cost	4.11	-	-
Programme Costs	4.12	-	-
General Administrative Expenditure	4.13	1,202,318.10	1,417,948.00
Depreciation		19,673.82	26,231.76
Other Expenditure		-	-
TOTAL EXPENDITURE		1,221,991.92	1,444,179.76
Surplus/(Deficit) Before tax		175,866.14	(407,649.76)
Income Tax Expenses		-	-
Current year tax		-	-
Previous year tax		-	-
Deferred tax income/(expense)		-	-
Surplus/(Deficit) for the year		175,866.14	(407,649.76)
Appropriation of Surplus for the year			
Allocation to Reserves		175,866.14	(407,649.76)
Allocation to Endowment Funds		-	-
Total		175,866.14	(407,649.76)

As per our attached report of even date
For Narayan Shrestha Associates
Registered Auditor


Treasurer




Chairman


Secretary



RA Narayan Shrestha
Registered Auditor
Date: Poush 14, 2082
Place: Butwal, Rupandehi, Nepal

Press Chautari Nepal
Bagbazar-28, Kathmandu (Nepal)
Statement of Cash Flow
for the year ended 32nd Ashad, 2082 (16th July, 2025)

Particulars	Note	Amount in NPR	
		Current Year	Previous Year
Cash flow from operating activities		175,866.14	(407,649.76)
Surplus/(Deficit) for the year			
Adjustments For:		19,673.82	26,231.76
Depreciation/Impairment on Property, Plant and Equipment		-	-
Interest Income		-	-
Increase/Decrease in Trade receivables		(209,678.71)	-
Increase/Decrease in Trade and other payables		(14,138.74)	(381,418.00)
Cash generated from operations			
Interest Paid			
Income Tax Paid		(14,138.74)	(381,418.00)
Net Cash Flows from Operating Activities	A		
Cash flow from Investing Activities			
Proceeds from sale of PPE, Investments/Financial Assets		-	-
Interest/Dividend Received		-	-
Acquisition of Property, plant and Equipment		-	-
Net Cash Flows from Investing Activities	B		
Cash flow from Financing Activities			
Proceeds from current borrowings		-	393,000.00
Increase /Decrease in sapatl from Member		-	-
Interest Paid		-	393,000.00
Net Cash Flows from Financing Activities	C		
Net Increase in Cash and Cash Equivalents	A + B + C	(14,138.74)	11,582.00
Cash and cash equivalents at start of year		20,111.12	8,529.12
Exchanges (losses)/gains on cash and cash equivalents		-	-
Cash and cash equivalents at end of year		5,972.38	20,111.12

As per our attached report of even date
For Narayan Shrestha Associates
Registered Auditor


Treasurer




Chairman


Secretary



RA Narayan Shrestha
Registered Auditor

Date: Poush 29, 2082

Place: Bagbazar-28, Kathmandu (Nepal)

Press Chautari Nepal
Bagbazar-28, Kathmandu (Nepal)
Fund Accountability Statement
for the year ended 32nd Ashad, 2082 (16th July, 2025)

Particulars	Current Year	Previous Year
Opening Balance	20,111.12	8,529.12
Cash & Bank Balance	<u>20,111.12</u>	<u>8,529.12</u>
Add: Receipts		
Funds received during the period	1,397,858.07	1,036,530.00
Othr Incomes	-	-
	<u>1,397,858.07</u>	<u>1,036,530.00</u>
Less: Payments		
Programme Costs	1,202,318.10	1,417,948.00
Administration Costs	-	-
Capital Expenditures	-	-
	<u>1,202,318.10</u>	<u>1,417,948.00</u>
Adjustments for advances and accruals		
(Increase)/Decrease in advances	-	393,000.00
Increase/(Decrease) in accruals	-	393,000.00
	<u>215,651.09</u>	<u>20,111.12</u>
Closing Balance		
Represented By	5,972.38	20,111.12
Cash & Bank Balance	<u>5,972.38</u>	<u>20,111.12</u>
Closing Balance		

As per our attached report of even date
For Narayan Shrestha Associates
Registered Auditor


Treasurer




Chairman


Secretary



RA Narayan Shrestha
Registered Auditor

Date: Poush 29, 2082

Place: Bagbazar-28, Kathmandu (Nepal)

Press Chautari Nepal
Bagbazar-28, Kathmandu (Nepal)
Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

1. General Information

Press Chautari Nepal is a non-governmental not for profit organizing established under Instate Registrant Act ("Sanstha Darta Ain") 2034 It is established on 2055.08.07 and affiliated with Social Welfare Council/District Administrant certain activities that will conclude on the realization of their relevant activities in Nepal. Except for reference, the financial statements have been prepared on going concern basis.

2. Basis of Preparation

2.1 Statement of Compliance

The Statement of Financial Position, Statement of Income & Expenditure, Statement of Changes in Reserves, Statement of Cash Flows together with the Accounting Policies and Notes to the financial statements as at 32 Ashadh 2082 and for the year then ended comply with the Generally Accepted Accounting Principles to the extent applicable and the Nepal Accounting Standards for NPOs (NAS for NPOs) issued by Accounting Standard Board of Nepal.

2.2 Basis of measurement

The financial statements have been prepared using the historical cost convention or at Fair value wherever specifically disclosed.

2.3 Functional and presentation currency

The financial statements are presented in Nepal Rupees (NRS.), which is the organization's functional and presentation currency. All financial information presented in Rupees has been rounded to the nearest rupees/thousands/million except when otherwise indicated.

2.4 Changes in Accounting Policies and Disclosures

The Accounting policies have been consistently applied, unless otherwise stated, and are consistent with those used in previous years.

2.5 Significant Accounting Judgments, Estimates and Assumptions

requires management to exercise judgment in the process of applying the Accounting policies. The management makes certain Estimates and Assumptions regarding the future events. Estimates and judgments are continuously evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual result may differ from these Estimates and Assumptions (The Estimates and Assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are to be disclosed).

3. Summary of significant Accounting policies

3.1 Property Plant and Equipment

a. Cost and Valuation

All items of property, plant and equipment are initially recorded at cost. Subsequent to the initial recognition of an asset, property plant and equipment are carried at cost less any subsequent depreciation. Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the item of property and equipment. All other expenditure is recognized in the Statement of Income & Expenditure as an expense as incurred.

b. Depreciation

Depreciation is provided for on all Property Plant and Equipment on the straight-line basis and is calculated on the cost of all property, plant and equipment other than land, in order to write off such amounts less any terminal value over the estimated useful lives of such assets.

The annual rates of depreciation currently being used by NPO based on useful life less residual/terminal value are

Assets	Rate P. A
Buildings	20%
Motor Vehicles	20%
Computer software	5%
Office Equipment	20%





Press Chautari Nepal
Bagbazar-28, Kathmandu (Nepal)
Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

Furniture and Fittings

25%



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c. Donated Assets

Where property plant and equipment is purchased as a part of a project through restricted funds which initially written off as project cost with corresponding income, if on conclusion of the project, the asset is not handed over to the beneficiary or returned to the original donor, the asset is valued on the conclusion of the project with the approval from funding agencies and brought into the financial statements under property plant and equipment with corresponding credit to a Capital Reserve. Depreciation provided on such assets will be charged against such capital Reserve. For purpose of depreciation the date of valuation for inclusion in the financial statements is considered the date of purchase.

3.2 Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost minus any accumulated amortization, except for assets with indefinite useful lives. Internally generated intangible assets are not capitalized; expenditure is therefore reflected in the Statement of Income & Expenditure in the year in which the expenditure is incurred.

The useful lives of intangible assets are assessed to be either finite or indefinite.

Intangible assets with finite useful lives are amortized over their useful economic life. The amortization period and method for an intangible asset with a finite useful life are reviewed at least at each financial year-end. Accordingly, straight line amortization over the useful life is carried out.

Intangible assets with indefinite useful lives are tested for impairment annually. Such intangibles are not amortized. The useful life of an intangible asset with an indefinite life is reviewed annually to determine whether indefinite life assessment continues to be supportable. If not, the change in the useful life assessment from indefinite to finite is made on a prospective basis.

3.4 Cash and cash equivalents

Cash in hand, amounts due from banks and short-term deposits with an original maturity of three months or less, considers and classifies under the category of "Cash and cash equivalents". Bank borrowings that are repayable on demand and form an integral part of cash management are included as a component of cash and cash equivalents for the purpose of the Statement of Cash flows.

3.5 Inventories

Inventories are valued at the lower of cost and net realizable value. Net realizable value is the price at which inventories can be reasonably expected to be sold in the market place, less any estimated cost necessary to make the sale. The cost is determined on first-in first-out (FIFO) method and includes expenditure incurred in acquiring the inventories and bringing them to their present location and condition. Items donated for distribution or resale are not included in the financial statements until such time they are distributed or resold.

3.6 Provisions

A provision is recognized in the statement of financial position when a legal or constructive obligation as a result of a past event, it is probable that an outflow of assets will be required to settle the obligation, and the obligation can be measured reliably.

3.7 Employee Benefits Liabilities

The organization's obligation in respect of the defined future benefit plans is calculated separately for each benefit plan by estimating the amount of future benefit that employees have earned in the current and prior periods. The calculation of the defined benefit obligations is performed annually. Gratuity, medical facilities & accumulated leave provision has been provided as per By-Laws, assuming that all the staffs will be retired at the reporting date.

3.8 Loans and Borrowings and Account Payables

Loans and Borrowings and Accounts payables are stated at their cost.



Press Chautari Nepal
Est. 1996



Nupandehi
Registered Auditor

Press Chautari Nepal

Bagbazar-28, Kathmandu (Nepal)

Significant Accounting Policies and Notes to Financial Statements for the year ended on Ashadh 32, 2082

3.9 Accounting for the receipt and utilization of Funds/Reserves

Reserves

Reserves are classified as either restricted or unrestricted reserves.

a. Unrestricted Reserves/Funds/accumulated surplus

Unrestricted funds are those that are available for use at the discretion of the Board, in furtherance of the general objectives of NPO and which are not designated for any specific purpose.

Surplus funds are transferred from restricted funds to unrestricted funds in terms of the relevant Donor Agreements or with the prior approval of the Donor.

Contributions received from the general public are recognized in the Statement of Income & Expenditure on a cash basis.

b. Designated Reserves/Funds

Unrestricted funds designated by the Board to a specific purpose are identified as designated funds. The activities for which these funds may be used are identified in the financial statements.

Where grants are received for use in an identified project or activity, such funds are held in a restricted fund account and transferred to the Statement of Income & Expenditure to match with expenses incurred in respect of that identified project. Unutilized funds are held in their respective Fund accounts and included under accumulated fund in the Statement of Financial Position until such time as they are required.

Funds collected through a fund raising activity for any specific or defined purpose are also included under this category. Where approved grant expenditure exceeds the income received and there is certainty that the balance will be received such amount is recognized through Debtors in the Statement of Financial Position.

c. Restricted Fund

The activities for which these restricted funds may and are being used are identified in the notes to the financial statements. Restricted Reserves/Funds. Such restricted fund may include conditions for refund should there be balance of fund at the end of the project.

d. Endowment Reserves/Funds

Where assets are received as an endowment, which are not exhausted, only the income earned from such assets may be recognized and used as income. investment income and other gains realized from funds available under each of the above categories are included in the appropriate funds, unless the relevant agreement or minute provides otherwise. Where such income can be used for general purpose, same shall be treated as income in the Statement of Income & Expenditure.

3.10 Grants and Subsidies

Grants and subsidies are recognized in the financial statements at their fair value. When the grant or subsidy relates to an expense it is recognized as deferred income necessary to match it with the costs over the Accounting years which is intended to compensate for on a systematic basis.

Grants and subsidies in the form of PPE (Fixed assets) are generally shown as deferred income in the Statement of Financial Position and credited to the Statement of Income & Expenditure over the useful life of the asset by the amount of depreciation with corresponding debit to deferred income over more than one Accounting period.

In the case of grants received to fund an entire project or activity, which includes the purchase of an asset, and the cost of such asset is charged with the project costs to the Statement of Financial Performance, the grant value is recognized as income in the same period as the cost of the asset is charged to the Statement of Income & Expenditure. At the end of the project, when there is certain fair value remains of such assets charged to Statement of Income & Expenditure, same will be recognized as capital reserve at fair value with corresponding value of PPE. Each year and over its useful life, the depreciation will be charged to capital reserve with corresponding credit to related PPE.



3.11 Income recognition

a. Contributions/Incoming Sources

Income realized from restricted funds is recognized in the Statement of Income & Expenditure only when there is certainty that all the conditions for receipt of the funds have been complied with and the relevant expenditure that it is expected to compensate has been incurred and charged to the Statement of Income & Expenditure. Unutilized funds are carried forward as such in the Statement of Financial Position. Gifts and donations received in kind are recognized at fair value at the time that they are distributed to beneficiaries, or if received for resale with proceeds being used for the purpose of NPO at the point of such sale. Items not sold or distributed are inventoried but not recognized in the financial statements.

b. Financial Income

Interest earned is recognized on an accrual basis when there is certainty of receipt.

Dividend received is recognized when the right to receive dividend is established.

Revenues earned on services rendered are recognized in the Accounting period in which the services were rendered and

Net gains and losses on the disposal of property, plant and equipment and other non-current assets, including investments, are recognized in the Statement of Income & Expenditure after deducting from the proceeds on disposal the carrying value of the item disposed of and any related selling expenses.

c. Other income is recognized on an accrual basis except otherwise categorically explained to be on cash basis.

3.12 Expenditure recognition

Expenses in carrying out the projects and other activities are recognized in the Statement of Income & Expenditure during the period in which they are incurred. Other expenses incurred in administering and running NPO and in restoring and maintaining the property plant and equipment to perform at expected levels are accounted for on an accrual basis and charged to the Statement of Income & Expenditure.

3.13 Taxation

a. Current Taxes

Press Chautari Nepal has got tax exempted status and accordingly no provision for tax has been made

b. Deferred Taxes

Deferred Tax is provided on the difference between the values of assets and liabilities as per the Statement of Financial Position and as listed for the purpose of Income Tax as at the date of the Statement of Financial Position adjusting for any differences that will not reverse in the foreseeable future.

The carrying amount of such deferred taxes will be reviewed at each date of the Statement of Financial Position and will be increased by virtue of any new assets being included or be reduced by the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized

3.14 Borrowing costs

Borrowing costs that are attributable to the acquisition, construction or production of a qualifying asset, are charged in the Statement of Income & Expenditure as expense. Other borrowing costs are treated as an expense in the period in which they are incurred.

3.15 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only on the occurrence or non-occurrence of one or more uncertain future events that are not wholly within the control of the entity. It may also be a present obligation that arises from past events but in respect of which an outflow of economic benefits is not probable or which cannot be measured with sufficient reliability.


PRESS CHAUTARI
Est. 1998




Nepal Shrestha Associates
Rupandehi
Registered Auditor

Press Chautari Nepal
 Bagbazar-28, Kathmandu (Nepal)
Notes Forming an Integral Part of the Financial Statements
 as at 32nd Ashad, 2082 (16th July, 2025)

DETAILS OF PROPERTY, PLANT AND EQUIPMENT

Notes-4.1

Particulars	Depreciation Rate	WDV as on 01st Shrawan, 2081	Additions For The Year		Total	Depreciation	WDV as on 32nd Ashad, 2082
			Upto Poush	Upto Chaitra Upto Asadh			
<i>Depreciable Property:</i>							
BLOCK - A							
Land and Building Structures	5%	-	-	-	-	-	-
Subtotal A							
BLOCK - B							
Furnitures, Office Equipments	25%	78,695.29	-	-	78,695.29	19,673.82	59,021.47
Subtotal B		78,695.29	-	-	78,695.29	19,673.82	59,021.47
BLOCK - C							
Motor Vehicles	20%	-	-	-	-	-	-
Subtotal C							
BLOCK - D							
Other Assets	15%	-	-	-	-	-	-
Subtotal D							
NET OF PROPERTY, PLANT & EQUIPMENT		78,695.29	-	-	78,695.29	19,673.82	59,021.47









Press Chautari Nepal
 Bagbazar-28, Kathmandu (Nepal)
 Notes Forming an Integral Part of the Financial Statements
 as at 32nd Ashad, 2082 (16th July, 2025)

<u>Inventories</u>	Notes 4.3		
<u>Particulars</u>		<u>Current Year</u>	<u>Previous Year</u>
Stationery & Printings		-	-
General Inventory		-	-
Total		-	-

<u>Account Receivables</u>	4.4		
<u>Particulars</u>		<u>Current Year</u>	<u>Previous Year</u>
Deposits and Advances		-	-
Prepayments		-	-
Advance tax & TDS Receivables		209,678.71	-
Other		-	-
Total		209,678.71	-

<u>Cash and Cash Equivalents</u>	4.5		
<u>Particulars</u>		<u>Current Year</u>	<u>Previous Year</u>
Cash And Bank Balances		5,972.38	20,111.12
Total Cash and Cash Equivalents		5,972.38	20,111.12

<u>Unrestricted Funds</u>	4.6		
<u>Particulars</u>		<u>Current Year</u>	<u>Previous Year</u>
Opening Balance		(3,916,193.59)	(1,508,541.81)
Surplus/(Deficit) of Funds [Income & Expenditures Account]		175,866.14	(407,649.76)
Balance		(3,740,327.45)	(3,916,193.59)

<u>Designated Funds</u>	4.7		
<u>Particulars</u>		<u>Current Year</u>	<u>Previous Year</u>
Balance as at Beginning of the year		-	-
Additional funds Received During the Year		-	-
Total		-	-

<u>Designated For</u>			
<u>Total</u>		-	-



PRESS CHAUTARI
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Press Chautari Nepal
 Bagbazar-28, Kathmandu (Nepal)
 Notes Forming an Integral Part of the Financial Statements
 as at 32nd Ashad, 2082 (16th July, 2025)

Restricted Funds	4.8	Current Year	Previous Year
Particulars			
Balance as at Beginning of the year		-	-
Additional funds Received During the Year		-	-
Transfer to Unrestricted Funds		-	-
Total		-	-

Short-Term Provisions and Accruals	4.9	Current Year	Previous Year
Particulars			
Sapati From Members		4,000,000.00	4,000,000.00
Audit Fee payable		15,000.00	15,000.00
Total		4,015,000.00	4,015,000.00

Incoming Resources	4.10	Current Year	Previous Year
Particulars			
Donation From Public		-	-
Income From Prawasi Nepali Forum		-	155,530.00
Income From Layby		-	81,000.00
Income From Ministry Of Communication And Information Technology		-	800,000.00
Income from various Sources		1,397,858.07	-
Total Revenue From Operations		1,397,858.07	1,036,530.00

(a) Profit From Trading Activities	4.11	Current Year	Previous Year
Particulars			
Sale Proceeds		-	-
Gain/Fair Value of Items		-	-
Profit Earned		-	-

Staff Costs	4.11	Current Year	Previous Year
Particulars			
Wages and salaries		-	-
Total		-	-



PRESS CHAUTARI
 SIN. 1984









Press Chautari Nepal
 Bagbazar-28, Kathmandu (Nepal)
Notes Forming an Integral Part of the Financial Statements
 as at 32nd Ashad, 2082 (16th July, 2025)

<u>Programme Costs</u>	4.12	<u>Current Year</u>	<u>Previous Year</u>
Particulars			
Sound system expense		-	-
Local Programme		-	-
Ward Marriage Welcoming programme		-	-
Total Programme Costs		-	-

<u>General Administrative Expenses</u>	4.13	<u>Current Year</u>	<u>Previous Year</u>
Particulars			
Audit Fee		15,000.00	15,000.00
Office Rent		144,000.00	144,000.00
Programme Expenses Funding By Communication and Information Technoogy First Phase			400,000.00
Programme Expenses Funding By Communication and Information Technoogy Second Phase			400,000.00
Programme Expenses		350,000.00	
FNJ Meeting, Central Committee Meeting, Standing Committee Meeting		125,000.00	225,000.00
FNJ Meeting, Central Committee Meeting, Standing Committee Meeting		270,000.00	
Photocopy, Office Stationery & Printing Expenses		12,350.00	8,925.00
Internet Expenses		9,450.00	8,514.00
Prize Expenses		191,000.00	155,530.00
Electricity, Cleaning & Water Expenses		9,998.10	8,265.00
Central Office Refreshment (Tea)		68,520.00	52,714.00
Registration & Renewal		7,000.00	
Total Administrative Expenses		1,202,318.10	1,417,948.00





