

Girindra & Associates

Registered Auditor
ICAN Mem. No. 31, COPS 598
Regd. No. 2916 "B"
PAN : 301114518

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Ref. No. :

Date :

Independent Auditor's Report to the Board Member of Federation of Nepali Journalists

Introduction

We have audited the accompanying financial statement named Annual Financial Statements of Federation of Nepali Journalists which comprises Fund Accountability Statement and Balance Sheet as at 31st Asadh 2074 (15th July 2017) including Schedules thereto and Notes to Financial Statements, which summarizes significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Practices. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. Those standards require that we comply with ethical requirements and plan perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. Further we report that, we have obtained prompt replies to our queries and the explanations asked for.

Opinion

In our opinion, the said financial statements, give true and fair view of the financial position of Federation of Nepali Journalists as at 31st Asadh 2074 (15th July 2017), and results for its operations for the year then-ended in accordance with the terms of agreement and in conformity with Generally Accepted Accounting Practices relevant to the circumstances.

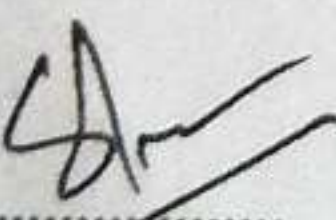
Girindra Raj Adhikari
Girindra Raj Adhikari
Girendra & Associates
30th Shrawan 2074
Kathmandu, Nepal

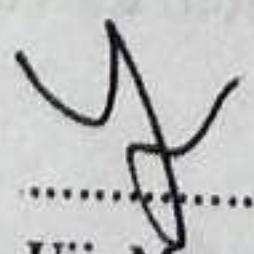


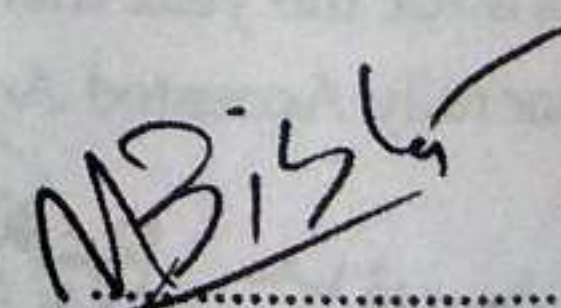
Federation of Nepali Journalists (FNJ)
Nepal Patrakar Mahasangh
Media Village, Tilganga, Kathmandu
Statement of Financial Position
As at 31st Asar 2074 (15th July 2017)

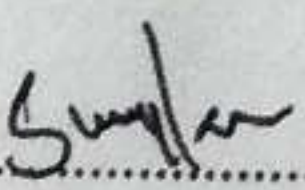
Assets		Sch	FY 2073-74	FY 2072-73
Fixed Assets				
Cost	43,628,809.23			
Less: Depreciation	<u>3,331,737.67</u>	33	40,297,071.56	43,621,308.29
Current Assets & Advances				
Cash			8,823.00	12,018.00
Bank Balance		30	28,874,785.47	20,368,550.80
Account Receivables		31	1,194,659.70	2,463,366.53
Total Assets			70,375,339.73	66,465,243.62

Liabilities		Sch	FY 2073-74	FY 2072-73
Capital Fund Representing Fixed Assets				
Net Fund Balance				
General Fund			9,958,361.94	9,370,619.34
Account Payable		32	259,297.91	228,769.48
Other Fund Balance				
Building Fund			1,207,008.32	3,140,946.51
Patrakar Kalyan Kosh			14,500,000.00	10,000,000.00
Motherland USA Fund			1,000,000.00	-
Umasingh Fund			103,600.00	103,600.00
Gauri Kathayat Fund			150,000.00	-
Emergency Relief Fund			2,900,000.00	-
Total Liabilities			70,375,339.73	66,465,243.62

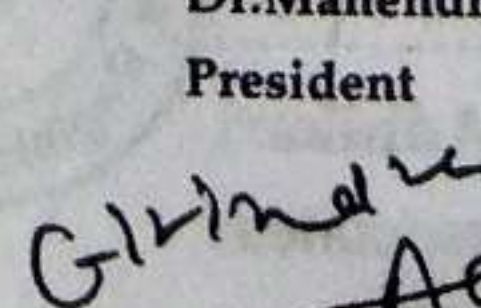

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SuryaMani Gautam
Treasurer


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Ujir Magar
General Secretary


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Dr. Mahendra Bista
President


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Sujan Singh Karki
Finance Officer




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Girindra Raj Adhikari
Girendra & Associates
Registered Auditors



Federation of Nepali Journalists (FNJ)
Nepal Patrakar Mahasangh
Media Village, Tilganga, Kathmandu
Statement of Financial Activities
for the Year ended 31st Asadh 2074 (15 July 2017)

<u>Incoming Resources</u>		Sch	Amount	<u>Expenses</u>		Amount
Opening Cash				Financial Aid Expenses (Patrikar Kalyan Kosh Sahoyog)	6	567,267.00
Opening Bank			12,018.00	Staff Salary & Administrative Expenses	7	4,238,232.91
Internal Income		1	20,368,550.80	Bidhan & District Election Preparation Expenses	8	153,052.14
Interest Income		2	8,451,790.00	World Press Day Expenses	9	64,084.50
Journalists Support-NAEJA		3	897,405.99	62nd Establishment Day Expenses	10	51,687.00
Journalists Support-Mamta Bohara		4	1,682,122.50	Central Committee Meeting Expenses	11	731,196.98
Annual Support-Nepal Government		5	1,687,500.00	10th CCM & Rastriya Bhela Palpa	12	473,026.00
Shiksha Patrakarita-Education Department			1,500,000.00	Shiksha Patrakarita Puraskar	13	959,310.00
Central Child Welfare Committee			1,000,000.00	UNESCO-(Suchana ko Halk Tatha Khoj Patrakarita)	14	1,111,203.39
Ministry of Communication			300,000.00	Increasing safety of Journalists (Consultant)		51,000.00
			3,000,000.00	Regional Seminar on Self Sensorship (Ganesh Pokhrel-Biratnagar Programme-Old Due)		42,500.00
Rastriya Suchana Aayog -FNJ District Support			1,530,000.00	Media Mission Expenses	15	856,706.36
Forum of Federation Support			100,000.00	International Alert-Project Expenses	16	1,956,301.99
Motherland USA (Funds Support)			1,000,000.00	Forum of Federation Coordination Cost	17	25,500.00
Motherland USA (Prize Support)			80,000.00	AGM Expenses	18	468,149.00
UNESCO (Suchana ko Halk Tatha Khoj Patrakarita)			1,070,138.00	IFJ Expenses	19	476,636.05
Grant Income- IFJ			234,787.17	Bal Sambedansilta Patrakarita Puraskar Expenses	20	290,208.43
Grant Income-Media Mission			585,256.39	Rastriya Suchana Aayog-FNJ District Support	21	440,000.00
Grant Income International Alert			1,304,813.58	Jestha Nagarik Sammanbritti	22	84,000.00
Grant Income-FHI 360			1,988,278.83	Motherland USA Puraskar	23	113,871.75
Other Income			1,061,592.32	NAEJA Gramin Patrakarita Puraskar (Janak KC)		111,111.00
				Patrikar Santati Chatrabritti Sahayog	24	150,000.00
				FHI Project Expenses	25	1,375,692.14
				Journalists Support Expenses-NAEJA	26	1,445,883.80
				Journalists Support Expenses-Mamta Bohara	27	1,923,738.70
				Bhukapa Pidit Rahat (Malati Sharma-Wife of Achyut Subedi)		50,000.00
				Advance Expenses	28	355,543.70
				TDS Expenses	29	404,742.27
				Closing Cash		8,823.00
				Closing Bank	30	28,874,785.47
Total			47,854,253.58	Total		47,854,253.58

Sujan

Sujan Singh Karki
 Finance Officer

Surya

Surya Mani Gautam
 Treasurer

Ujir

Ujir Magar
 General Secretary

