

Justice and Rights Institute Nepal
Jwagal, Lalitpur, Nepal

Audited Financial Statements
F/Y: 2077-78 (2020-21)

September 2021

INDEPENDENT AUDITOR'S REPORT

To,
The Members
Justice and Rights Institute Nepal
Jwagal, Lalitpur, Nepal

Opinion

We have audited the Financial Statements of **Justice and Rights Institute Nepal** (The Entity), which comprise the Statement of Financial Position at 31 Ashad 2078 (15 July 2021), Statement of Income & Expenditure, Statement of Fund Accountability and Notes to the Financial Statements.

In our opinion, the accompanying financial statements, in all material respects give true and fair view of the financial position of Justice and Rights Institute Nepal as at 31 Ashad 2078 (15 July 2021), and its financial performance for the year then ended in accordance with Generally Accepted Accounting Principles.

Basis for Opinion

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 entity in accordance with the ICAN's *Handbook of Code of Ethics for Professional Accountants* together with the ethical requirements that are relevant to our audit of financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAN's *Handbook of the 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.

Other Matter

We draw your attention to audit findings, as included in the 'Management Letter' section of our report, which identified internal control weaknesses and audit recommendations to address them, which we came across during the course of our audit. Our opinion is not modified in respect of those 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 Generally Accepted Accounting Principles, 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 entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity'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 statement 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. Misstatement can arise from fraud or error and are considered material if, individually or in 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 scepticism 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 financial controls 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 entity'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 entity'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 entity to cease to continue as a going concern.

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



CA Anil Joshi
Partner



Place: Kathmandu
Date: 13 September 2021
UDIN: 210913CA00367ff8nT

JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)

Jwagal, Lalitpur

Statement of Financial Position

As of Ashad 31, 2078 (July 15, 2021)

In NRs.

Particulars	Notes	Current Year	Previous Year
Non Current Assets		838,307	666,137
Non Expendable Assets	1	838,307	666,137
Current Assets		10,520,119	4,288,353
Receivables	2	3,632,664	1,964,377
Cash & Bank Balances	3	6,887,455	2,323,977
Total Assets		11,358,426	4,954,490
Funds & Liabilities		10,989,465	3,595,042
Capital Fund	1	838,307	666,137
Unrestricted Fund	4.1	730,444	735,648
Restricted Fund	4.2	9,420,714	2,193,257
Current Liabilities		368,961	1,359,448
Payables	5	368,961	1,359,448
Total Funds and Liabilities		11,358,426	4,954,490

As per our report on even date

Pankaj Kumar Karn
Chairperson

Rukmanee Maharjan
General Secretary

CA. Anil Joshi
Partner

Kuber N. Bhattarai & Co.,
Chartered Accountants



Shyam Kumar Bishwokarma
Treasurer

Mohan Lal Acharya
Executive Director

Sunita Singh Thakuri
Account Officer



Place: Kathmandu
Date: 13.09.2021

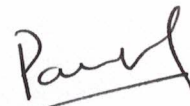
JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)
Jwagal, Lalitpur


Statement of Income & Expenditure
For the year ended Ashad 31, 2078 (July 15, 2021)


In NRs.

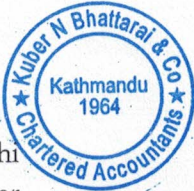
Particulars	Notes	Current Year	Previous Year
Income			
Unrestricted Fund	4.1	110,751	456,400
Restricted Fund	4.2	26,301,175	16,154,521
Total Income		26,411,926	16,610,921
Expenditure			
Unrestricted Fund			
Program Expense		-	15,000
Administrative Expenses	8.2	110,751	245,400
Transferred to Capital Fund		-	196,000
Restricted Fund			
Program Expense	8.3	26,301,175	16,154,521
Total Expenditure		26,411,926	16,610,921

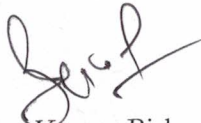
As per our report on even date


Pankaj Kumar Karn
Chairperson

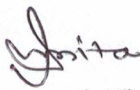

Rukmanee Maharjan
General Secretary


CA. Anil Joshi
Partner
Kuber N. Bhattarai & Co.,
Chartered Accountants




Shyam Kumar Bishwokarma
Treasurer


Mohan Lal Acharya
Executive Director


Sunita Singh Thakuri
Account Officer



Place: Kathmandu
Date: 13.09.2021

JUSTICE AND RIGHTS INSTITUTE - NEPAL (JURI Nepal)
Jwagal, Lalitpur

Consolidated Fund Accountability Statement (CFAS)
For the year ended Ashad 31, 2078 (July 15, 2021)

In NRS.

Particulars	Note	Unrestricted Fund		Restricted Fund			Total (Current Year)	Total (Previous Year)
		Core Fund	Total	PHDP/IM	ENHAR/ OPSC	UN Women		
Opening Balance		735,648	735,648	529,293	1,084,467	579,497	2,928,905	1,058,436
Adjustment		-	-	-	-	-	-	22,539
Payables written off		-	-	-	-	-	-	264,001
Fund received during the period	6	-	-	7,678,363	3,596,653	22,230,552	33,505,568	17,890,443
Institutional Contribution	8.1	35,800	35,800	-	-	-	35,800	96,200
Membership & Renewal Fee	8.1	55,000	55,000	-	-	-	55,000	79,000
Other Income	8.1	10,200	10,200	-	-	-	10,200	31,250
Interest Received From Bank	8.1	4,547	4,547	23,063	-	-	27,611	97,957
Fund Available		841,195	841,195	8,230,719	4,681,120	22,810,050	36,563,084	19,539,826
Expenditures:								
Program Expense - Unrestricted Fund		-	-	-	-	-	-	15,000
Administrative expense	8.2	110,751	110,751	-	-	-	110,751	245,400
Program Expense - Restricted Fund	8.3	-	-	5,926,100	3,519,291	16,855,784	26,301,175	16,154,521
Transfer to Capital Asset Fund		-	-	-	-	-	-	196,000
Total Expenditures		110,751	110,751	5,926,100	3,519,291	16,855,784	26,411,926	16,610,921
Closing Fund Balance		730,444	730,444	2,304,620	1,161,828	5,954,266	10,151,158	2,928,905
Represented by:								
Receivables	2	6,027	6,027	-	-	3,632,664	3,638,691	1,964,377
Cash and Bank Balance	3	913,795	913,795	2,386,158	1,222,172	2,365,330	6,887,455	2,313,977
Cash in hand	3	-	-	(81,538)	(60,344)	(43,728)	(374,988)	10,000
Payables	5	(189,378)	(189,378)	730,444	1,161,828	5,954,266	10,151,158	(1,359,448)
Total		730,444	730,444	2,304,620	1,161,828	5,954,266	10,151,158	2,928,905

As per our report on even date


Pankaj Kumar Karn
Chairperson


Rukmanee Maharjan
General Secretary



Shyam Kumar Bishwokarma
Treasurer


Mohan Lal Acharya
Executive Director



CA. Anil Joshi
Partner
Kuber N. Bhattarai & Co.,
Chartered Accountants




Sunita Singh Thakuri
Account Officer



Place: Kathmandu
Date: 13.09.2021

JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)

Jwagal, Lalitpur

Funds Accountability Statement

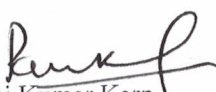
Core Fund, JuRI Nepal

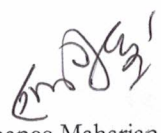
For the year ended Ashad 31, 2078 (July 15, 2021)


In NRs.

Particulars	Notes	Current Year	Previous Year
Opening Balance		735,648	749,314
Indirect Income	8.1	90,800	175,200
Miscellaneous Income	8.1	14,747	54,426
Adjustment to CRR project		-	(52,929)
Adjustment to GF Project		-	(4)
Adjustment to GBVF/ Unicef		-	2,039
Payables written off		-	264,001
Fund Available		841,195	1,192,048
Expenditures			
Public Interest Litigation		-	15,000
Judgement Watch Forum Exps		-	-
Administrative Expenses	8.2	110,751	245,400
Vehicle Purchase		-	95,000
Office Equipment		-	101,000
Total Expenditures		110,751	456,400
Closing Balance		730,444	735,648
<i>Represented by:</i>			
Cash and Bank Balance	3	913,795	621,882
Receivable	2	6,027	262,709
Payables	5	(189,378)	(148,942)
Total		730,444	735,648


As per our report on even date


Pankaj Kumar Karn
Chairperson



Rukmanee Maharjan
General Secretary


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Sunita Singh Thakum
Account Officer



Place: Kathmandu
Date: 13.09.2021

JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)

Jwagal, Lalitpur

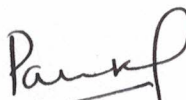
Funds Accountability Statement
Promoting Human Dignity Project
(PHDP/IM)

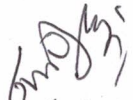
For the year ended Ashad 31, 2078 (July 15, 2021)


In NRs.

Particulars	Notes	Current Year	Previous Year
Opening Balance		529,293	361,955
Fund received during the period	7	7,678,363	4,054,174
Adjustment from Core		-	20,600
Interest Received From Bank	4	23,063	74,780
Fund Available		8,230,719	4,511,509
Expenditures			
Guidance and Monitoring Support-PHDP		-	-
Administrative Cost		330,904	410,102
Program cost		-	-
Sub Outcome 1		920,814	295,716
Sub Outcome 2		502,522	231,789
Sub Outcome 3		608,408	398,494
Sub Outcome 4		497,433	156,160
Audit fee		20,000	16,500
Program Staffs Management		2,433,185	2,001,473
Support Staffs Management		466,146	471,983
Carried Expenses 2019		146,687	-
Total Expenditure		5,926,100	3,982,216
Closing Balance		2,304,620	529,293
Represented by:			
Cash and Bank Balance	3	2,386,158	572,234
Cash and Bank Balance	3	-	10,000
Payable TDS	5	-	(180)
Payable Provident Fund	5	(13,782)	(15,540)
Staff Salary Payable	5	(57,516)	(30,749)
Payable staffs Gratuity	5	(5,740)	(6,472)
CIT Payable	5	(4,500)	-
Total		2,304,620	529,293

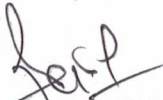
As per our report on even date

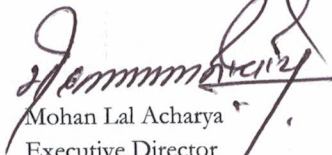

Pankaj Kumar Karn
Chairperson

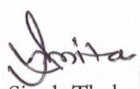

Rukmanee Maharjan
General Secretary


CA. Anil Joshi
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Kuber N. Bhattarai & Co.,
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Shyam Kumar Bishwokarma
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Mohan Lal Acharya
Executive Director


Sunita Singh Thakuri
Account Officer



Place: Kathmandu
Date: 13.09.2021
Place: Kathmandu
Date: 13.09.2021

JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)

Jwagal, Lalitpur

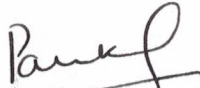
**Funds Accountability Statement
Effective NHRIS for Advancing Human Rights
(ENHAR/OPSC)**


For the year ended Ashad 31, 2078 (July 15, 2021)

In NRs.

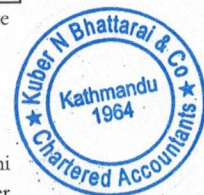
Particulars	Notes	Current Year	Previous Year
Opening Balance		1,084,467	-
Fund received during the year	7	3,596,653	3,993,546
Fund available		4,681,120	3,993,546
Expenditures:			
Human Resouce Cost		1,279,397	1,273,403
Conduct Media Monitoring of Human Rights			50,000
Consultation Workshop of CSOz		-	25,680
Multi Stakeholder Consultation on Compensation			555,053
Orientation to CSOs/HRDs		134,750	277,095
Establish CSO-NHRIs Dialogue Forum		76,899	81,891
Joint Montoring of Human Right Violation		188,529	98,682
Public Interest Litigation (PIL)		163,847	53,000
Technical Support in NHRI's Laws/policy/guideline		140,000	48,000
CSOs Joint Advocacy for Accountabilty of NHRIs		80,300	2,260
Office Rent		138,000	72,000
Consumable Office Suppliers		99,741	25,614
Local Travel (Lumpsum)		41,935	45,075
Other Services (Tel, Fax, Electricity, Maintenance)		30,066	18,965
Financial Services (Bank Guarantee Costs, etc.)		15,500	40,100
Staff Providend Fund		122,085	115,717
Staff Insurance		10,800	12,640
Staff Gratuity		101,696	96,394
Review and Reflection and Review Meeting		-	17,510
Social Welfare Council Monitoring and Report Cos		80,000	-
Facilitation Engagement of NHRIs and CSOs with		331,219	-
Support to Establish Referral System Among NHRI		60,000	-
Study/research of Implementation Status of Reco		424,527	-
Total Expenditures		3,519,291	2,909,079
Closing Balance		1,161,828	1,084,467
Represented by:			
Cash and Bank Balacne	3	1,222,172	1,108,895
Payable to JURI (Bank opening balance)	5	(5,000)	(5,001)
Paybles	5	(55,344)	(19,427)
Total		1,161,828	1,084,467

As per our report on even date

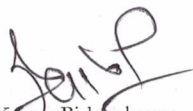

Pankaj Kumar Karn
Chairperson


Rukmanee Maharjan
General Secretary


CA. Anil Joshi
Partner



Kuber N. Bhattarai & Co.,
Chartered Accountants


Shyam Kumar Bishwokarma
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Mohan Lal Acharya
Executive Director


Sunita Singh Thakuri
Account Officer



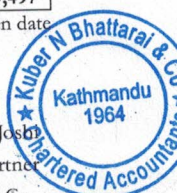
Place: Kathmandu
Date: 13.09.2021

Funds Accountability Statement
Capacity Building UN Women
For the year ended 31 Ashad, 2078 (15 July,2021)

In NRs.

Particulars	Notes	Current Year	Previous Year
Opening Balance		579,497	-
Fund received during the year	7	22,230,552	9,842,723
Fund available		22,810,050	9,842,723
Expenditures:			
Administrative Cost			
Personnel Cost		3,325,897	2,785,731
Rent and utilities		647,032	455,052
Equipment		-	397,620
Output 1: Strengthen Capacity			
Interactions Between Elected Women Ward Representative		73,565	76,555
Bi-monthly Inclusive Local Governance Dialogue		82,145	250,323
Conduct Comprehensive Need Assessment		10,000	189,777
Design A Capacity Development Plan		-	8,850
Develop Training Manual/s on Womens Political		60,655	119,746
Comprehensive Three Days Residential Training		386,822	7,220
Customized Two Days Trainings on Gender		832,401	160,214
Peer Support and Mentoring		402,620	462,540
LGU Level Orientation on Digital Literacy		55,000	-
Customized Two Days Trainings on Roles and Responsibility		596,943	-
Interactions Between All Deputy Mayors		109,785	-
Advocacy Meeting(2 Meetings in Each Selected		64,530	-
Capacity Building Training for Coordination		784,790	-
Output 2: Enhance Responsiveness of Other Duty Bear			
Conduct Reflective Discussion Session		175,332	56,051
Conduct Two Day Trainings		868,652	6,860
Conduct Dialogue Among Elected Representatives,		590,490	-
Institutional Support to Project LGU		190,900	-
Technical Support to Project LGU on Formulation		44,000	-
Output 3: Strengthen Capacities of Women Organizations			
Conduct Comprehensive Training Needs Assessment		31,438	140,895
Design A Capacity Development Plan for Disable		10,000	10,910
Develop Training Manual for PWDs		-	115,000
Interactions with Disabled Persons Organization		95,385	73,576
District Level Interactions with Representatives		35,500	97,580
Organize Three Two Days Training on Rights		323,528	-
Organize Three One Day Training on Rights		229,086	-
Hands on Support to Local Disable Organization		1,079,099	-
Interactions Between PWDs Organizations		33,540	-
Cash Transfer Coordination Support		258,846	-
Design and Deliver a Two-Day Orientation Trail		452,535	-
Interaction (Province Level)with Representative		70,771	-
National Level Interaction with Representative		48,500	-
District Level Interactions with Elected Representative		142,550	-
Province Level Interactions with Elected Representative		29,000	-
Preparation of Leaflet, Booklets and Posters		218,503	-
Output 4: Strengthen Capacities of Community Members			
Design and Deliver Capacity Development		335,870	140,965
Conduct Public Dialogues on GEWE		-	165,240
Facilitate Media Engagement		240,185	59,065
Facilitate Community Mobilization Activities		37,870	-
Output 5: Monitoring and Documentation			
Conduct Formative Study to Set Baseline		92,762	280,768
Process Documentation (External Consultant)		-	100,000
Report Production and Dissemination Cost		30,000	16,800
Program Monitoring (DSA + Travel + Airfare)		231,075	387,817
Inception Workshop		-	69,820
Professional Fee for Resource person/expert		3,528,182	2,628,250
Total Expenditures		16,855,784	9,263,226
Closing Balance		5,954,266	579,497
Represented by:			
Bank Balance (Nepal Bank Ltd)	3	2,365,330	10,966
Receivable (Other than from NNDSWO)	2	85,500	-
Receivable from NNDSWO	2	3,547,164	1,701,668
Payables(Other than payable to JuRI)	5	(42,702)	(1,132,110)
Payable to JuRI (Opening bank balance)	5	(1,026)	(1,026)
Total		5,954,266	579,497

As per our report of even date

Pankaj Kumar Karn
ChairpersonRukmafee Maharjan
General SecretaryShyam Kumar Bishwokarma
TreasurerCA. Anil Joshi
PartnerMohan Lal Acharya
Executive DirectorSunita Singh Thakuri
Account OfficerKuber N. Bhattarai & Co.,
Chartered Accountants
Place:Kathmandu
Date:13.09.2021

Justice and Rights Institute Nepal
Lalitpur, Nepal

Notes to the Financial Statements

F/Y: 2077-078 (2020-21)

A. Introduction

Justice and Rights Institute Nepal (JuRI-Nepal) is a Non-Governmental Organization (NGO) registered with Organization Registration Act, 2034 and is affiliated with Social Welfare Council (SWC). The prime objective of the organization is to developing a fair, just and democratic Nepali society that respect and upholds the civil, political, economic social and cultural rights of all within its jurisdiction.

Basis of Pronouncements & Reporting Pronouncements

The financial statements have been prepared in accordance with Generally Accepted Accounting Principles.

Accounting Conventions

The financial statements have been prepared on a historical cost convention following modified cash basis. The financial statements have been prepared on a going concern basis.

Use of Estimates

The preparations of financials statement are subject to use of estimates made by the management

Presentation Currency

Nepalese Rupees (NRs) is the presentation and functional currency of the company. Accordingly, the financial statements are prepared and presented in Nepalese Rupees and rounded off to the nearest rupee.

Financial Period

The company prepares financial statements in accordance with the Nepalese financial year using Nepalese Calendar. The corresponding dates for Gregorian Calendar are as follows:

Particulars	Nepalese Calendar Date / Period	Gregorian Calendar Date/Period
Standard Reporting Period	1 Shrawan 2077 – 31 Ashad 2078	16 July 2020 – 15 July 2021
Applicable Reporting Period	1 Shrawan 2077 – 31 Ashad 2078	16 July 2020 – 15 July 2021
SFP* Date	31 Ashad 2078	15 July 2021

* SFP = Statement of financial position

fact

Unita



Signature

Signature

Signature

Signature



Justice and Rights Institute Nepal
Lalitpur, Nepal

Notes to the Financial Statements
F/Y: 2077-078 (2020-21)

Elements of Financial Statements:

1. Non-Expendable Assets and Capital Fund

Capital Assets procured during the year has been recognized as expenses as per the organizational policy.

However, the assets are reinstated in the financial statements as Non-Expendable Assets by giving corresponding effect to Capital Fund as a contra entry making WDV of non-expendable assets equal to capital fund balance.

Depreciation

Depreciation on Non-Expendable assets have been calculated by following diminishing balance method and depreciation rates has been ascertained by estimating useful life of the assets based on class of assets. The effect of depreciation has been given to both Non-Expendable Assets and Capital Fund in order to represent the value of assets.

In NRs.

Particulars	Opening Balance	Addition	Total	Dep. Rate	Depreciation	Closing Balance
Furniture & Fixtures	89,683	-	89,683	25%	22,421	67,262
Office Equipment	414,048	354,999	769,047	25%	159,418	609,629
Other Assets	69,602	35,000	104,602	25%	17,429	87,173
Vehicle	83,917		83,917	20%	16,783	67,133
Accounting Software	8,887		8,887	20%	1,777	7,109
Total	666,137	389,999	1,059,136		217,829	838,307

2. Receivables

Advances & Receivables comprise majorly of advance lying with other projects. These balances are stated at cost

Detail of Advances and Receivables are presented below:

In NRs.

Particulars	Current Year	Previous Year
Core Fund	-	262,709
Receivable from UN Women Project	-	257,708
Receivable from ENHAR/ OPSC	-	5,001
UN Women	3,632,664	1,701,668
Advance to NNDSWO	3,547,164	1,701,668
Advance To Anuja KC	85,500	-
Total	3,632,664	1,964,377

3. Cash & Bank Balances

Cash and Bank Balances include deposits account balances maintained with banks and financial institutions. The carrying amount of Cash and Bank Balances approximates their fair value. They are readily convertible to known amount of cash and are subject to insignificant risk of change in value.

Cash and Bank Balances comprise of the following bifurcation at the reporting date.











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Notes to the Financial Statements
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In NRs.

Particulars	Current Year	Previous Year
Core Fund	913,795	621,882
Prime Bank Ltd. CA 0082	862,293	592,713
Siddhartha Bank Ltd. CA 6993	12,308	12,160
Rastriya Banijaya Bank CA 4401	14,000	14,000
Rastriya Banijaya Bank 98901	25,193	3,008
UN Women	2,365,330	10,966
Nepal Bank Ltd	2,365,330	10,966
ENHAR/ OPSC	1,222,172	1,108,895
Prime Bank	1,222,172	1,108,895
PHDP/IM	2,386,158	582,234
Prime Bank 0040	2,386,158	572,234
Cash in hand	-	10,000
Total	6,887,455	2,323,977

4. Fund Balance

Fund balances have been categorized as Restricted Fund and Unrestricted Fund based on the condition attached to it with reference to its restriction attached on the its utilization. Furthermore, interest received from separate bank deposit account maintained for specific project under the restricted fund is treated as restricted fund.

4.1. Unrestricted Fund

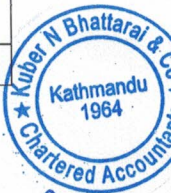
Amount that can be utilized at the discretion of the organization is included under Unrestricted Fund. It comprises of amount received from the members as membership fee, other indirect income like interest income etc. and is recognized on cash basis. Movement of the fund balance has been reported below.

In NRs.

Particulars	Current Year	Previous Year
Opening Balance	735,648	749,314
Indirect Income (Sch 8.1)	90,800	175,200
Miscellaneous Income (Sch 8.1)	14,747	54,426
Amount recognized as Unrestricted Income	(110,751)	(456,400)
Adjustment for CRR	-	(52,929)
Adjustment for GF	-	(4)
Adjustment for GBVP/ UNICEF	-	2,039
Payables written off	-	264,001
Total	730,444	735,648



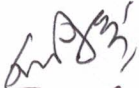
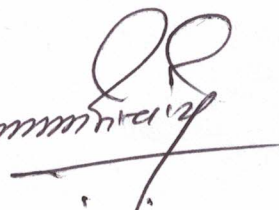

4.2. Restricted Fund

Amount received as donation from the donor for executing specific project with the restriction that amount so received shall only be used for such specific project is included under restricted fund.



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Movement of Restricted fund balance has been tabulated below.

In NRs

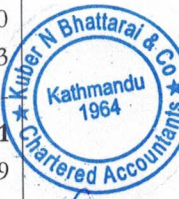
Particulars	Current Year	Previous Year
Opening Balance	2,193,257	309,122
Funds Received During the Year	33,505,568	17,963,876
Interest Income (IM Swedish)	23,063	74,780
Amount Recognized as Restricted Income	(26,301,175)	(16,154,521)
Closing Balance	9,420,714	2,193,257


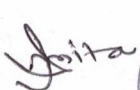



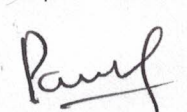
5. Payable

Major portion of other Payable is comprised by statutory dues payables and salary payable. Detail of Other Payables has been presented below:

In NRs

Particulars	Current Year	Previous Year
Core Fund	189,378	148,942
Relief Fund Contribution	22,185	-
Citizen Investment Trust	2,191	-
Audit Fee Payable	59,204	55,750
Salary Payable	67,100	-
House rent payable	-	7,889
Gratuity	7,150	4,545
Other Payables	-	48,680
Provident Fund	17,168	10,913
ESCR Network Payable	14,000	14,000
TDS Payable	380	7,165
UN Women	42,702	1,133,136
Citizen Investment Trust	1,666	13,324
Gratuity	2,776	110,308
JuRI Nepal	-	257,708
Salary Payable	24,245	-
Other Payables	7,351	467,073
Provident Fund	6,664	264,844
TDS payable	-	19,879
ENHAR/ OPSC	55,344	24,428
Payable to JuRI	-	5,001
Gratuity	1,515	1,374
Provident Fund	3,638	3,300
Salary Payable	16,191	14,753
Advocate fee payable	34,000	-
PHDP/IM	81,538	52,941
Staff Salary Payable	57,516	30,749
Staffs Gratuity Payable	5,740	6,472
Staff Provident Fund Payable	13,782	15,540



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Notes to the Financial Statements
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Particulars	Current Year	Previous Year
TDS Payable	-	180
CIT Payable	4,500	-
Total	368,961	1,359,448

6. Interproject Receivable and Payable.

Receivable balance of JuRI Nepal Core from ENHAR project and UN Women project of NRs 5,000 and NRs 1,026.18 respectively has been netted off against the payable from respective project while reporting the consolidated financial statement.

However, they are reported in their individual Funds Accountability Statements

7. Restricted Fund Received during the Year

Restricted Funds Received during the year includes the grant received by JuRI Nepal from various donor for completion of program as agreed in the grant agreement which is tabulated below.

In NRs

Particulars	Current Year	Previous Year
UN Women	22,230,552	9,842,723
PHDP/ IM	7,678,363	4,054,174
ENHAR/ OPSC	3,596,653	3,993,546
GF Funded Project (Adjustment from Core)	-	4
CRR Funded Project (Adjustment from Core)	-	52,829
PHDP/ IM (Adjustment from Core)	-	20,600
Total	33,505,568	17,963,876

8. Income and Expenditure

Fund/grants received during the year is directly transferred to restricted fund and incomes are recognized out of the fund balances only to the extent of the actual expenditure incurred during the year.

Small portion of the income is comprised by other income like institutional contribution and membership fees, other miscellaneous receipts etc which is recognised on receipt basis.

Expenditure are incurred in accrual basis.

8.1. Income

In NRs

Particulars	Current Year	Previous Year
Institutional Contribution	35,800	96,200
Membership & Renewal Fee	55,000	79,000
Bank Interest Income	4,547	23,176
Other Income	10,200	31,250
Total	105,547	229,626



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Justice and Rights Institute Nepal
Lalitpur, Nepal

Notes to the Financial Statements
F/Y: 2077-078 (2020-21)

8.2. Administrative Expenses

In NRs

Particulars	Current Year	Previous Year
Salary Expense	11,444	100,833
Office Rent	31,350	64,454
Fuel, Local Conveyance & Transportation		32,167
Audit Fee	24,500	-
Registration & Renewal	27,600	18,000
Meeting expenses	-	12,565
Consultancy Fee for RVWRMP Virtual Session	6,000	-
Miscellaneous Expense	9,857	17,381
Total	110,751	245,400

8.3. Project expenses

Project Expenses (expenses directly related to individual project) are accounted separately via different sets of books of accounts along with separate bank accounts. Furthermore, procurement of expendable goods (i.e., office supplies or project supplies) are being charged off as expenses at the time of procurement. Advance are disbursed to implementing partners for carrying out different programs under the projects and expenses are adjusted against the supporting submitted by implementing partners.

In NRs


Particulars	Current Year	Previous Year
IM-Promoting Human Dignity Project	5,926,100	3,982,216
ENHAR/ OPSC	3,519,291	2,909,079
UN Women	16,855,785	9,263,226
Total	26,301,175	16,154,521


9. Previous Year Figures

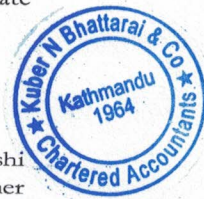
Previous year figures have been rearranged or regrouped wherever necessary for better and fair presentation.

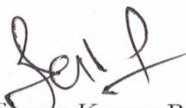
As per our report on even date


Pankaj Kumar Karn
Chairperson

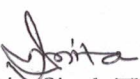

Rukmanee Maharjan
General Secretary


CA. Anil Joshi
Partner
Kuber N Bhattarai & Co.,
Chartered Accountants




Shyam Kumar Bishwokarma
Treasurer


Mohan Lal Acharya
Executive Director


Sunita Singh Thakuri
Account Officer



Place: Kathmandu
Date: 13.09.2021