

M. Khanal & Co., Chartered Accountants

Kathmandu, Nepal
PAN/VAT No.500094178

Tel:- 5542160
Email:- charteredmahesh.mk@gmail.com

Independent Auditor's Report To the Members of Justice and Rights Institute Nepal (JuRI-Nepal) Lalitpur, Nepal

Report on the Audit of the Financial Statements

Unqualified Opinion

We have audited the accompanying financial statements of **Justice and Rights Institute Nepal (JuRI-Nepal)**, which comprises the Statement of Financial Position as at Ashadh 32, 2079 (16 July, 2022), Statement of the Income and Expenditures, Fund Accountability Statement, Statement of Changes in Reserve and Statement of Cash Flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and the best of our information and according to the explanations given to us, the accompanying financial statements present fairly, in all material respects, the financial position of the **Justice and Rights Institute Nepal (JuRI-Nepal)** as at Ashad 32, 2079 (16 July, 2022), and its financial performance and its cash flows for the year then ended in accordance with applicable generally accepted accounting principles.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with applicable 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 organization ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intend to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or activities within the organization to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the statutory audit. We remain solely responsible for our audit opinion.

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 we identify during our audit.

Report on Other Legal and Regulatory Requirements

We have obtained all information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our examination.

In our opinion, the statement of financial position as at Ashad 32, 2079 (16 July, 2022), Statement of the Income and Expenditures, Fund Accountability Statement, Statement of Changes in Reserve and Statement of Cash Flow for the year then ended have been prepared in accordance with the provisions of prevailing laws and conform to the books of accounts of the **Justice and Rights Institute Nepal (JuRI-Nepal)** and the books of accounts and records are properly maintained in accordance with the prevailing laws.

During the course of our audit, we did not come across the cases, except otherwise mentioned, where the Board of Directors or the representative or any employee of the **Justice and Rights Institute Nepal (JuRI-Nepal)** has acted deliberately contrary to the provisions of law or caused loss or damage to the organization or misappropriated the fund of the organization, nor have we been informed of any such case by management.

M. Khanal

Mahesh Khanal, FCA
M. Khanal & Co.,
Chartered Accountants
UDIN:220914CA00102r3w0l



Place: Lalitpur, Nepal
Date: 29/05/2079

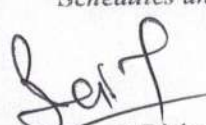
Justice and Rights Institute -Nepal (JuRI Nepal)
Jwagal, Lalitpur
Statement of Financial Position
As at 16th July, 2022

Amt in NPR.

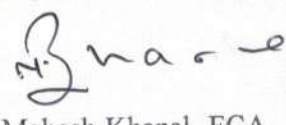
S.N.	Particulars	Sch.	Current Year	Previous Year
			Amount (NPR.)	Amount (NPR.)
	Sources of Fund			
1	Unrestricted Fund	5	1,732,675	730,444
2	Capital Fund	4	717,820	838,307
	Grand Total		2,450,496	1,568,751
	Application of Fund			
3	Fixed Assets	1	726,331	838,307
	Less: Depreciation & Write-Off		174,599	-
	Net Fixed Assets		551,733	838,307
4	Current Assets			
	Cash & Bank Balance	3	4,586,600	6,887,455
	Advance & Receivables	2	3,007,065	3,638,690
	Total Current Assets		7,593,665	10,526,145
5	Current Liabilities			
	Account Payables	7	1,874,306	374,988
	Restricted Fund	6	3,819,596	9,420,713
	Advance Membership Fee		1,000.00	-
	Total Current Liabilities		5,694,902	9,795,701
	Net Working Capital		1,898,763	730,444
	Grand Total		2,450,496	1,568,751

Notes to Account and Significant Accounting Notes 11


Schedules and notes to accounts attached herewith are integral parts of financial statements


 Shyam Kumar Bishwakarma
 Chairperson

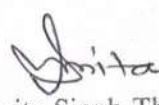

 Mohan Lal Acharya
 Executive Director


 Mahesh Khanal, FCA
 M. Khanal & Co.,
 Chartered Accountants




 Sharmila Parajuli
 Treasurer




 Sunita Singh Thakuri
 Admin & Finance Coordinator


 Gopi Parajuli
 General Secretary

Date: 14/09/2022
 Place: Lalitpur

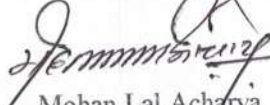
Justice and Rights Institute -Nepal (JuRI Nepal)
Jwagal, Lalitpur
Statement of Income & Expenditures
For the period from 16th July 2021 to 16th July 2022

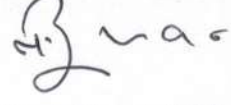
Amt in NPR.

Particulars	Schedules	Current Year	Previous Year
		Amount (NPR.)	Amount (NPR.)
Income			
Restricted Income	10	22,191,777	26,301,175
Bank Interest	5.2	529	4,547
Membership Income	5.1	70,000	55,000
Unrestricted Income	5.2	7,272,909	10,200
Institutional Contribution	5.1	280,500	35,800
Total Income		29,815,714	26,406,723
Expenditure			
Administrative expense	9	173,858	110,751
Program Expense - Unrestricted Fund	8	6,273,250	-
Program Expense - Restricted Fund	10	22,191,777	26,301,175
Depreciation	1	174,599	-
Total Expenditure		28,813,483	26,411,926
Surplus / (Deficit)		1,002,231	(5,204)

Notes to Account and significant Accounting Policies 11
Schedules and notes to accounts attached herewith are integral part of financial statements

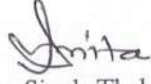

 Shyam Kumar Bishwakarma
 Chairperson

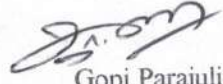

 Mohan Lal Acharya
 Executive Director


 Mahesh Khanal, FCA
 M. Khanal & Co.,
 Chartered Accountants




 Sharmila Parajuli
 Treasurer


 Sunita Singh Thakuri
 Admin & Finance Coordinator


 Gopi Parajuli
 General Secretary

Date: 14/09/2022
 Place: Lalitpur

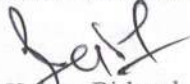
Justice and Rights Institute -Nepal (JuRI Nepal)
Jwagal, Lalitpur
Statements of Cash Flow
For the period from 16th July 2021 to 16th July 2022

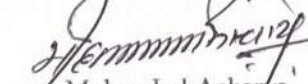
Amt in.NPR.

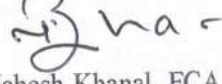
Particulars	Current Year	Previous Year
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Surplus or Deficit after taxation and extraordinary items	1,002,231	(5,204)
Add: Depreciation during the year	174,599	-
Add: Profit on sale of Fixed Assets	-	-
Cash flow from Operation before working capital changes	1,176,830	(5,204)
Decrease/ (Increase) in Current Assets	631,625	(1,674,313)
(Decrease) / Increase in Current Liabilities	(4,100,799)	6,242,996
Increase in Capital Reserve	-	-
Net Cash Flows from Operating Activities (A)	(2,292,345)	4,563,478.79
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Sales of Fixed Assets	13,100	-
Purchase of Fixed Assets	(21,611)	-
Net Cash Flows from Investing Activities (B)	(8,511)	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Net Cash Flows from Financing Activities (C)	-	-
Net increase/(Decrease) in cash (A+B+C)	(2,300,856)	4,563,479
Cash & Bank Balance at the beginning of the year	6,887,455	2,323,977
Cash and Bank Balance at the end of the year	4,586,600	6,887,455

Notes to Account and significant Accounting Policies II

As per our report of even date

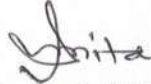

 Shyam Kumar Bishwakarma
 Chairperson

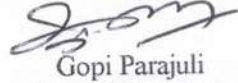

 Mohan Lal Acharya
 Executive Director


 Mahesh Khanal, FCA
 M. Khanal & Co.,
 Chartered Accountants




 Sharmila Parajuli
 Treasurer


 Sunita Singh Thakuri
 Admin & Finance Coordinator


 Gopi Parajuli
 General Secretary

Date: 14/09/2022
 Place: Lalitpur



Justice and Rights Institute -Nepal (JuRI Nepal)
Jwagal, Lalitpur
Statement of Changes in Reserves

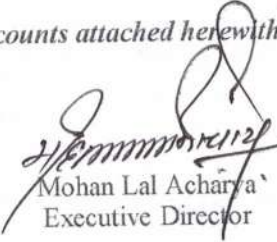
Amt in.NPR.

Particulars	Unrestricted Fund	Restricted Fund	Total
Balance as on 15-07-2021	730,444	838,307	1,568,751
Previous Years Adjustments	-	-	-
Restated Balance	730,444	838,307	1,568,751
Surplus / (Deficit) for the Year	1,002,231	(120,487)	881,744
Balance as on 16-07-2022	1,732,675	717,820	2,450,496

As per our report of even date

Schedules and notes to accounts attached herewith are integral parts of financial statements

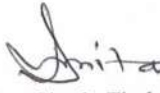

Shyam Kumar Bishwakarma
Chairperson


Mohan Lal Acharya
Executive Director


Mahesh Khanal, FCA
M. Khanal & Co.,
Chartered Accountants




Sharmila Parajuli
Treasurer


Sunita Singh Thakuri
Admin & Finance Coordinator


Gopi Parajuli
General Secretary

Date: 14/09/2022
Place: Lalitpur



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

Schedules forming part of Financial Statements
For the year ended Ashad 32, 2079 (July 16, 2022)

Amt in. NPR.

Schedule - 1									
Particulars	Opening Balance	Addition	Months for depreciation	Disposal	Total	Dep. Rate	Depreciation	Closing Balance	
Furniture & Fixtures	67,262	-	12	0	67,262	25%	16,815	50,446	
Furniture & Fixtures	609,629	21,611		97,427	533,813		130,302	403,512	
Office Equipment	721		12	-	721	25%	180	541	
Telephone sets	17,145		12	-	17,145	25%	4,286	12,859	
Desktop Computer	285,585		12	86,028	199,557	25%	49,889	149,668	
Laptop Computer	99,094		12	11,399	87,695	25%	21,924	65,771	
Printer	14,772		12	-	14,772	25%	3,693	11,079	
LCD	4,005		12	-	4,005	25%	1,001	3,003	
Photocopy Machine	181,667		12	-	181,667	25%	45,417	136,250	
Video Conference Equipmen	6,641		12	-	6,641	25%	1,660	4,980	
Router	-	21,611	5	-	21,611	25%	2,251	19,360	
Steel Rack (<i>Daraz</i>)	-	21,611	5	-	21,611	25%	2,251	19,360	
Other Assets	87,173	-		36160	51,013		12,633	38,381	
Camera	37,969		12	21,360	16,609	25%	4,152	12,457	
Inverter & Battery	48,000		12	14,800	33,200	25%	8,300	24,900	
Kitchen Utensils	1,204		12	-	1,204	15%	181	1,024	
Vehicle	67,133	-		-	67,133		13,427	53,707	
Scooter	67,133		12	-	67,133	20%	13,427	53,707	
Accounting Software	7,109		12	-	7,109	20%	1,422	5,687	
Total	838,307	21,611		133,587	726,331	-	174,599	551,733	



(Handwritten signatures and initials)



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

Schedules forming part of Financial Statements
For the period from 16th July 2021 to 16th July 2022

Amt in NPR.

Advance & Receivables		Schedule - 2	
Particulars	Current Year	Previous Year	
Core Fund	2,989,244	6,027	
Receivable from UN Women Project/PATHWAYS	34,308	1,026	
Receivable from ENHAR/ OSPC	75,558	5,001	
Receivable From PHDP/IM	53,802		
Receivable From IRI	2,825,575		
UN Women/CDP	-	3,632,663	
Advance to NNDSWO	-	3,547,163	
Advance To Anuja KC	-	85,500	
UN Women/Pathways	17,821	-	
Advance Receivables	17,821	-	
Total	3,007,065	3,638,690	

Cash & Bank Balances		Schedule - 3	
Particulars	Current Year	Previous Year	
Core Fund	410,045	913,794	
Prime Bank Ltd. CA 0082	358,123	862,293	
Siddhartha Bank Ltd. CA 6993	12,728	12,308	
Rastriya Banijaya Bank CA 4401	14,000	14,000	
Rastriya Banijaya Bank 98901	25,193	25,193	
UN Women	-	2,365,330	
Nepal Bank Ltd/CDP	-	2,365,330	
Nepal Bank Ltd/Pathways	9,258	-	
ENHAR/ OSPC	2,178,766	1,222,172	
Prime Bank	2,178,766	1,222,172	
PHDP/IM	1,988,531	2,386,158	
Prime Bank 0040	1,988,531	2,386,158	
Cash in hand	-	-	
Total	4,586,600	6,887,455	

Capital Fund		Schedule - 4	
Particulars	Current Year	Previous Year	
Opening Balance	838,307	666,137	
Addition during the year (Sch 1)	-	389,999	
Amount Received From Sales of Fixed Assets	13,100		
Less: Disposal	(133,587)		
Depreciation on Assets (Sch 1)	-	(217,829)	
Total	717,820	838,307	



Handwritten signature

Handwritten signature

Handwritten signature



Unrestricted Fund		Schedule - 5	
Particulars	Current Year	Previous Year	
Opening Balance	730,444	735,648	
Indirect Income (Sub-Sch 5.1)	350,500	90,800	
Miscellaneous Income (Sub-Sch 5.2)	7,273,438	14,747	
Amount recognized as Unrestricted Income	(173,858)	(110,751)	
Depreciation	(174,599)		
Program Expense	(6,273,250)		
Closing Balance	1,732,675	730,444	

Indirect Income		Sub-Schedule - 5.1	
Particulars	Current Year	Previous Year	
Institutional Contribution	280,500	35,800	
Membership & Renewal Fee	70,000	55,000	
Total	350,500.00	90,800.00	

Miscellaneous Income		Sub-Schedule - 5.2	
Particulars	Current Year	Previous Year	
Bank Interest Income	529	4,547	
Unrestricted Income	7,272,909	10,200	
Total	7,273,437.53	14,747	

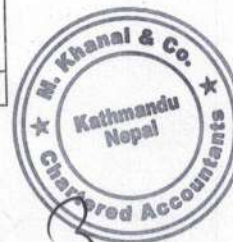
Restricted Fund		Schedule - 6	
Particulars	Current Year	Previous Year	
Opening Balance	9,420,713	2,193,257	
Funds Received During The Year (Sub-Sch 6.2)	16,540,436	33,505,568	
Interest Income (IM Swedish)	50,223	23,063	
Amount Recognized as Restricted Income	(22,191,777)	(26,301,175)	
Closing Balance	3,819,596	9,420,713	

Donor wise Fund Balance		Sub Schedule -6.1	
Particular	Current Year	Previous Year	
IM Funded Project/PHDP	1,861,382	2,304,620	
OSPC Funded Project	2,073,704	1,161,828	
UN Women Funded Project/CDP	-	5,954,265	
UN Women Funded Project/Pathways	(115,490)		
Total	3,819,596	9,420,713	

Restricted Fund Received During the Year		Sub-Schedule - 6.2	
Particulars	Current Year	Previous Year	
UN Women CDP	927,365	22,230,552	
PHDP/ IM	5,493,104	7,678,363	
ENHAR/ OSPC	4,728,000	3,596,653	
UN Women Funded Project/Pathways	5,391,967		
Total	16,540,436	33,505,568	



[Handwritten signatures and initials]



Account Payables

Schedule - 7

Particulars	Current Year	Previous Year
Core Fund	1,499,526	189,378
Relief Fund Contribution	22,185	22,185
Citizen Investment Trust	5,000	2,191
Audit Fee Payable	111,500	59,204
TDS Payable on Audit Fee	1,500	-
Gratuity	12,287	7,150
Salary Payable	90,019	67,100
Other Payables/consultancy fee	1,213,533	-
Provident Fund	29,502	17,168
ESCR Network Payable	14,000	14,000
TDS Payable	-	380
Advance Membership Fee payable	1,000	-
UN Women/Pathways	142,569	43,728
Citizen Investment Trust	4,000	1,666
Gratuity	7,705	2,776
JuRI Nepal (Opening Bank Balance)	1,026	1,026
Payable JuRI	33,282	24,245
Other Payables/Salary	78,056	7,351
Provident Fund	18,500	6,664
ENHAR/ OSPC	105,062	60,344
Payable to JuRI	5,000	5,000
Gratuity	2,124	1,515
Provident Fund	5,101	3,638
Others/Salary Payable	92,837	16,191
Advocate Fee Payable	-	34,000
PHDP/IM	127,149	81,538
others/Staff Salary Payable	97,650	57,516
Audit Fee Payable	-	-
Staffs Gratuity Payable	6,027	5,740
Staff Provident Fund Payable	14,472	13,782
TDS Payable	-	-
CIT Payable	9,000	4,500
Total	1,874,306	374,988



[Handwritten signature]

[Handwritten signature]



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

Schedules forming part of Financial Statements
For the period from 16th July 2021 to 16th July 2022

Amt. In NPR.

Schedule - 8

Program Expense - Unrestricted Fund

Particulars	Current Year	Previous Year
Comprehensive Study/IRI	2,825,575	-
FGD in 7 Provinces	296,788	-
Final Briefing at 7 Provinces	50,400	-
KII with Speakers of 7 PA & PA Members	618,943	-
Monitoring, Evaluation & Related Support Cost	54,934	-
Orientation/Sharing with Experts & Researchers/IRI	1,804,510	-
ICJ Publication	728,320	-
ICJ_Consultancy Fee for Book Review	430,000	-
ICJ_Printing Expenses	298,320	-
UNDP Nepal/PLR Study	634,625	-
Lead Researcher/PLR Study	150,000	-
Logistic, Admin & Fianance Coordinator/Consutant	120,000	-
Meeting/printing/pc/logistic Cost_PLR	4,625	-
Reseachers	360,000	-
UNDP Nepal/PSP	474,207	-
Expert Fee_DRRM_UNDP/PSP	312,000	-
Office Rent Under PSP/UNDP	25,002	-
Office Supplies/Stationery Etc._UNDP/PSP	15,778	-
Remuneration of PFP_UNDP/PSP	100,000	-
Repair & Maintenance Cost Under PSP/UNDP	3,334	-
Utilities, Telephone,Internet_PSP/UNDP	18,094	-
USAID's Sajhedari/STF Project	1,610,522	-
DSA_Sajhedari	42,000	-
Laptop/Printer/Equipments_Sajhedari	124,000	-
Office Rent Under Sjhedari	100,000	-
Salary of AFC Under Sajhedari	28,812	-
Salary of APA UnderSajhedari	183,742	-
Salary of ED Under Sajhedari	232,271	-
Salary of PC UnderSajhedari	649,132	-
Travel Cost	1,000	-
Travel Cost_Sajhedari	174,711	-
Utilities/Supplies Etc._Sajhedari	74,855	-
Total	6,273,250	-



Handwritten signature

Handwritten signature

Handwritten signature

Handwritten signature



Handwritten signature

Administrative Expenses

Schedule - 9

Particulars	Current Year	Previous Year
Salary Expense	25,306	11,444
Office Rent	5,336	31,350
Fuel, Local Conveyance & Transportation		
Audit Fee	66,000	24,500
Registration & Renewal	19,000	27,600
Travel expenses	-	-
Consultancy Fee for RVWRMP Virtual Session	-	6,000
Repair and Maintenance	9,605	
Miscellaneous Expense	48,611	9,857
Total	173,858	110,751

Program Expenses - Restricted Fund

Schedule - 10

Particulars	Current Year	Previous Year
IM-Promoting Human Dignity Project	5,986,565	5,926,100
ENHAR/OSPC	3,816,124	3,519,291
UN Women /CDP	6,881,630	16,855,784
UN Women /Pathways	5,507,457	-
	22,191,777	26,301,175



[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]



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

Consolidated Fund Accountability Statement (CFAS)
For the year ended Ashad 32, 2079 (July 16, 2022)

Particulars	Sch	Unrestricted Fund				Restricted Fund				Total (Current Year)	Total (Previous Year)	
		Core Fund		Total		ENHAR/ OSPC		UN Women/CDP				UN Women/Pathway
Opening Balance		730,444	-	730,444	2,304,620	1,161,828	-	5,954,265	-	9,420,713	10,151,157	2,928,905
Fund received during the period	6.2	-	-	-	5,493,104	4,728,000	-	927,365	5,391,967	16,540,436	16,540,436	33,505,568
Institutional Contribution	5.1	280,500	-	280,500	-	-	-	-	-	280,500	280,500	35,800
Membership & Renewal Fee	5.1	70,000	-	70,000	-	-	-	-	-	70,000	70,000	55,000
Sales of Assets	5.2	13,100	-	13,100	-	-	-	-	-	13,100	13,100	-
Unrestricted Income (Others)	5.2	7,272,909	-	7,272,909	-	-	-	-	-	7,272,909	7,272,909	10,200
Interest Received From Bank	5.2	529	-	529	50,223	-	-	-	-	50,752	50,752	27,611
Fund Available		8,367,482	-	8,367,482	7,847,947	5,889,828	-	6,881,630	5,391,967	26,011,372	34,378,854	36,563,084
Expenditures:												
Program Expense - Unrestricted Fund	8	6,273,250	-	6,273,250	-	-	-	-	-	6,273,250	6,273,250	-
Administrative expense	9	173,858	-	173,858	-	-	-	-	-	173,858	173,858	110,751
Program Expense - Restricted Fund	10	-	-	-	5,986,565	3,816,124	-	6,881,630	5,507,457	22,191,777	22,191,776	26,301,175
Transfer to Capital Asset Fund	4	-	-	-	21,611	-	-	-	-	21,611	21,611	-
Total Expenditures		6,468,719	-	6,468,719	5,986,565	3,816,124	-	6,881,630	5,507,457	22,191,777	28,660,495	26,411,926
Closing Fund Balance		1,898,763	-	1,898,763	1,861,382	2,073,704	-	-	(115,490)	3,819,596	5,718,359	10,151,157
Represented by:												
Receivables	2	2,985,244	-	2,985,244	-	-	-	-	17,821	17,821	3,007,065	3,638,690
Cash and Bank Balance	3	410,045	-	410,045	1,988,531	2,178,766	-	-	9,258	4,176,555	4,586,600	6,887,455
Cash in hand	3	-	-	-	-	-	-	-	-	-	(1,000)	-
Advance Membership Fee		(1,000)	-	(1,000)	(127,149)	(105,062)	-	-	-	(374,780)	(1,874,306)	(374,988)
Payables	5	(1,499,526)	-	(1,499,526)	1,861,382	2,073,704	-	-	(115,490)	3,819,596	5,718,359	10,151,157
Total		1,898,763	-	1,898,763	1,861,382	2,073,704	-	-	(115,490)	3,819,596	5,718,359	10,151,157



As per our report on even date
M. Khamaal & Co.,
Chartered Accountants

Moham Lal Achary
Executive Director

Shyam Kumar Bishwakarma
Chairperson

Sunita Singh Thakuri
Admin & Finance Coordinator

Sharmila Parajuli
Treasurer



Date: 14/09/2022
Place: Lalitpur

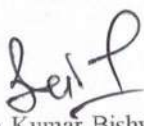
JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)
Jwagal, Lalitpur

Statement of Fund Accountability
Core Fund, JuRI Nepal
For the year ended Ashad 32, 2079 (July 16, 2022)

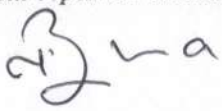
In NPR.

Particulars	sch	Current Year	Previous Year
Opening Balance		730,444	735,648
Indirect Income	5.1	350,500	90,800
Miscellaneous Income	5.2	7,273,438	14,747
Sales of Assets		13,100	-
Fund Available		8,367,482	841,195
Expenditures		-	-
Comprehensive Study/IRI	8	2,825,575	-
ICJ Publication		728,320	-
UNDP Nepal/PLR Study		634,625	-
UNDP Nepal/PSP		474,207	-
USAID's Sajhedari/STF Project		1,610,522	-
Administrative Expenses	9	173,858	110,751
Vehicle Purchase		-	-
Office Equipment	1	21,611	-
Total Expenditures		6,468,719	110,751
Closing Balance		1,898,763	730,444
<i>Represented by:</i>			
Cash and Bank Balance	3	410,045	913,795
Receivable	2	2,989,244	6,027
Advance Membership Fee		(1,000)	-
Payables	5	(1,499,526)	(189,378)
Total		1,898,763	730,444

As per our report on even date

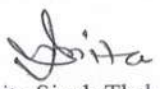

Shyam Kumar Bishwakarma
Chairperson

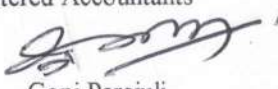

Mohan Lal Acharya
Executive Director


Mahesh Khanal, FCA
M. Khanal & Co.,
Chartered Accountants




Sharmila Parajuli
Treasurer


Sunita Singh Thakuri
Admin & Finance Coordinator


Gopi Parajuli
General Secretary



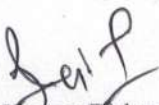
JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)
Jwagal, Lalitpur


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

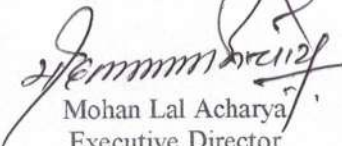
For the year ended Ashad 32, 2079 (July 16, 2022)

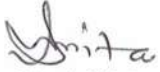
In NPR.

Particulars	Schd	Current Year	Previous Year
Opening Balance		2,304,620	529,293
Fund received during the period	6.2	5,493,104	7,678,363
Interest Received From Bank	6	50,223	23,063
Fund Available		7,847,947	8,230,719
Expenditures			
Administrative Cost		344,740	330,904
Program cost		5,641,825	5,595,196
Sub Outcome 1		802,827	920,814
Sub Outcome 2		452,165	502,522
Sub Outcome 3		600,925	608,408
Sub Outcome 4		613,726	497,433
Audit fee		22,000	20,000
Program Staffs Management		2,596,852	2,433,185
Support Staffs Management		404,944	466,146
Carried Expenses 2019		-	146,687
Office Equipments		148,387	-
Total Expenditure		5,986,565	5,926,100
Closing Balance		1,861,382	2,304,620
Represented by:			
Cash and Bank Balance	3	1,988,531	2,386,158
Payable Provident Fund		(14,472)	(13,782)
Staff Salary Payable		(43,848)	(57,516)
Payable staffs Gratuity		(6,027)	(5,740)
CIT Payable		(9,000)	(4,500)
Payable to JuRI		(53,802)	-
Total		1,861,382	2,304,620


Shyam Kumar Bishwakarma
Chairperson


Sharmila Parajuli
Treasurer


Mohan Lal Acharya
Executive Director


Sunita Singh Thakuri
Admin & Finance Coordinator


Mahesh Khanal, FCA
M. Khanal & Co.,
Chartered Accountants

Gopi Parajuli
General Secretary



JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)
Jwagal, Lalitpur
Fund Accountability Statement
Effective NHRIS for Advancing Human Rights
(ENHAR/OSPC)
For the year ended Ashad 32, 2079 (July 16, 2022)

In NPR

Particulars	Sch	Current Year			Previous Year
		Phase-I	Phase-II	Total	
Opening Balance		1,161,828	-	1,161,828	1,084,467
Fund received during the year	6.2	-	4,728,000	4,728,000	3,596,653
Closing Balance of Phase I Transfer to Phase II		-	251,969.04	-	-
Fund available		1,161,828	4,979,969	5,889,828	4,681,120
Expenditures:					
Technical Support to NHRIS		206,740	1,023,470	1,230,210	836,176
Develop complaint handling mechanism of NHRIs/Monitoring Guideline/Support on Strategic Plan of NHRIs		109,990	175,735	285,725	140,000
Revitalized the CSOs and NHRIs forum for the implementation of Recommendations -Technical		96,750	628,285	725,035	696,176
Conduct Expenditure Tracking of NHRIs		-	123,450	123,450	-
Info-graphics about the recommendation of the decision		-	96,000	96,000	-
Public Interest Litigation (PIL) for policy reform of NHRIs and implementation and/or other current HR		50,500	362,920	413,420	763,895
Conduct CSO-NHRIs Dialogue Forum to Assess the Human Rights Situation and Take Joint Actions (1day/2		-	123,310	123,310	411,519
Joint monitoring and Legal support on serious HR		-	76,500	76,500	188,529
Printing/Transportation/Follow up/Defence of ongoing		-	31,890	31,890	-
Field visit for PIL. (Including DSA/Travel/Meeting cost)		-	3,200	3,200	-
Court Fee/Follow up for new PIL		-	8,020	8,020	-
Lawyer fee for PIL drafting and finalization		50,500	120,000	170,500	163,847
SWC monitoring and Review/Reflection with Internal team (synergv)		-	98,500	98,500	80,000
SWC monitoring cost/field visit by SWC/Project sharing meeting with Lalitpur Metropolitan City		-	98,500	98,500	80,000
Total Program Cost		257,240	1,484,890	1,742,130	1,680,071
Human Resource Cost		547,022	1,210,625	1,757,647	1,513,978
ED salary contribution (Part time)		272,871	525,842	798,713	725,781
Salary for Project Officer- (Full time)		163,724	397,500	561,224	426,155
Salary of Admin and Finance Associate (Part time)		42,170	90,602	132,772	127,461
Fringe Benefit (PF 10% + GF 8.33% - 18.33%)		68,257	185,861	254,118	223,781
Staff Insurance		-	10,820	10,820	10,800
Overhead/Office running cost		105,597	210,750	316,347	325,242
Office Rent		48,000	91,002	139,002	138,000
Consumable Office Suppliers		40,728	66,565	107,293	99,741
Local Travel		8,104	20,557	28,661	41,935
Other Services (tel. fax, electricity/maintenance)		8,765	7,626	16,391	30,066
Financial services (bank guarantee costs, audit fee etc.)		-	25,000	25,000	15,500
Total Expenditures		909,859	2,906,265	3,816,124	3,519,291
Closing Balance		251,969	2,073,704	2,073,704	1,161,828
Represented by:					
Cash and Bank Balance	3	5000	2,178,766	2,178,766	1,222,172
Payable to JuRI (Bank opening balance)		(5,000)	(5,000)	(5,000)	(5,000)
Other Paybles		-	(29,505)	(29,505)	(55,344)
Payable to JuRI		-	(70,557)	(70,557)	-
Receivable From Juri Nepal		251,969	-	-	-
Total		251,969	2,073,704	2,073,704	1,161,828

[Signature]
Shyam Kumar Bishwakarma
Chairperson

[Signature]
Mohan Lal Acharya
Executive Director

[Signature]
Mahesh Khana, FCA
M. Khanal & Co.,
Chartered Accountants

[Signature]
Sharmila Narajuli
Treasurer

[Signature]
Sunita Singh Thakuri
Admin & Finance Coordinator

[Signature]
Gopi Panjuli
General Secretary



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

Pathways From Trauma to Empowerment (UN Women)

For the year ended Ashad 32, 2079 (July 16, 2022)

In NPR

Particulars	Sch	Current Year	Previous Year
Opening Balance		-	-
Fund received during the year	6.2	5,391,967	-
Fund available		5,391,967	-
Expenditures:			
Direct Program Support Cost		468,395	-
Monitoring and Reporting Coordinator/Officer		106,497	-
Partner Project Focal Person		77,906	-
Provincial Coordinators		283,992	-
In Kind Support		2,946,928	-
Food Items		721,562	-
Non-food items/essential Supplies		351,563	-
Energy Saving/Solar Energy Equipment (Gas+Stove)		1,426,625	-
Energy saving/solar Equipment (Communication device)		429,400	-
Transportation for distribution		17,778	-
Mapping and engagement with self-help groups		50,170	-
Baseline Study (Enumerators transportation, communication and data collection cost)		75,000	-
Project Equipments/Materials		372,000	-
Project Support Cost		405,254	-
Project Start up and Management		86,130	-
Project Planning/Start Up/ Closing Workshop		82,500	-
Regular Project Meeting (Staff & PAC)		370	-
Staff Recruitment		3,260	-
Human Resource Cost		872,674	-
Finance Coordinator		199,683	-
Partner Finance Officer		88,722	-
Project Assistant/Support Staff		103,539	-
Staff Insurance		7,410	-
Team Leader		473,320	-
Travel and Monitoring		230,906	-
Centre Monitoring and Travel		66,430	-
District Monitoring and Travel		54,476	-
SWC Monitoring Cost		110,000	-
Total Expenditures		5,507,457	-
Closing Balance		(115,490)	-
Represented by:			
Cash and Bank Balance	3	9,258	-
Payable to JURI (Bank opening balance)		(1,026)	-
Payable to JuRI		(33,282)	-
Other Paybles		(108,261)	-
Advance Receivables		17,821	-
Total		(115,490)	-

[Signature]
 Shyam Kumar Bishwakarma
 Chairperson

[Signature]
 Mohan Lal Acharya
 Executive Director

[Signature]
 Mahesh Khanal, FCA
 M. Khanal & Co.,
 Chartered Accountants

[Signature]
 Sharmila Parajuli
 Treasurer

[Signature]
 Sunita Singh Thakuri
 Admin & Finance Coordinator

[Signature]
 Gopi Parajuli
 General Secretary



JUSTICE AND RIGHTS INSTITUTE - NEPAL (JuRI Nepal)

Jwagal, Lalitpur

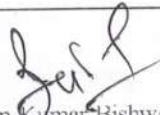
Fund Accountability Statement

Capacity Building UN Women

For the year ended Ashad 32, 2079 (July 16, 2022)

In NPR

Particulars	Sch	Current Year	Previous Year
Opening Balance		5,954,265	579,497
Fund received during the year	6.2	927,365	22,230,552
Fund available		6,881,630	22,810,050
Expenditures:			
Administrative Cost			
Personnel Cost		1,032,967	3,325,897
Rent and utilities		174,612	647,032
Equipment		-	-
Output 1: Strengthen Capacity		1,658,227	3,459,256
Output 2: Enhance Responsiveness of Other Duty Bear		2,291,292	1,869,374
Output 3: Strengthen Capacities of Womens Organizations		525,743	3,058,281
Output 4: Strengthen Capacities of Community Members		39,515	613,925
Output 5: Monitoring and Documentation		200,750	353,837
Professional Fee For Resourse Person/Expert		958,524	3,528,182
Total Expenditures		6,881,630	16,855,784
Closing Balance		-	5,954,265
Represented by:			
Bank Balance (Nepal Bank Ltd)	3	-	2,365,330
Receivable (Other than from NNDSWO)		-	85,500
Receivable from NNDSWO		-	3,547,163
Payables(Other than payable to JuRI)		-	(42,702)
Payable to JuRI (Opening bank balance)		-	(1,026)
Total		-	5,954,265


Shyam Kumar Bishwakarma
Chairperson


Mohan Lal Acharya
Executive Director


Mahesh Khanal, FCA
M. Khanal & Co.,
Chartered Accountants




Sharmila Parajuli
Treasurer


Sunita Singh Thakuri
Admin & Finance Coordinator


Gopi Parajuli
General Secretary



A. Introduction

Justice and Rights Institute Nepal hereinafter referred to as (*JuRI-Nepal*) or as an *NGO*, or as an (*institution*) is a Non-Governmental and Non-Profit making Organization established in 2011 by a team of Law and Human rights professionals. It holds the National Secretariat of ESCR Network; member of HRTMCC and Member Secretary of CSO-SAAN. JuRI-Nepal is offering its service through its four strategic pillars including (a) federalism and sub-national governance; (b) rule of law and transitional justice; (c) economic, social and cultural rights and social justice; and (d) access to justice (GBV and CBD).

Justice and Rights Institute Nepal (JuRI Nepal), is a nonprofit organization working in the field of protection and promotion of human rights and strengthening social justice and rule of law in Nepal. It envisions a fair, just, and democratic Nepali society that upholds all human rights including the civil, political and economic, social, and cultural rights (ESCR) of all. JuRI-Nepal brings together lawyers, human rights defenders (HRDs), and professionals engaged in the field of human rights, rule of law, social and gender justice, feminist leadership, governance, and sustainable development. Its PAN is 305266514.

The main motto of the Organization is to Creation of a fair, just, inclusive, and democratic Nepali society that puts human rights at the center with particular emphasis on accountability, rule of law, social justice, and good governance.

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 a modified cash basis. The financial statements have been prepared on a going concern basis.

Use of Estimates

The preparations of financial statements are subject to the use of estimates made by the management

Presentation Currency

Nepalese Rupee (NPR.) is the presentation and functional currency of the organization. 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 the Nepalese Calendar. The current financial period comprises from 1st Shrawan 2078 to 32nd Asadh 2079.



Elements of Financial Statements:

1. Non-Expendable Assets and Capital Fund

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

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

Depreciation

Depreciation on Non-Expendable assets has been calculated by following the diminishing balance method and depreciation rates have been ascertained by estimating the useful life of the assets based on a class of assets.

In NPR.

Particulars	Opening balance	Addition	Disposal	Total	Dep. Rate	Depreciation	Closing Balance
Furniture & Fixtures	67,262	-	-	67,262	25%	16,815	50,446
Office Equipment	609,629	21,611	(97,427)	533,813	25%	130,302	403,512
Other Assets	87,173	-	(36,160)	51,013	25%	12,633	38,381
Vehicle	67,133	-	-	67,133	20%	13,427	53,707
Accounting Software	7,109	-	-	7,109	20%	1,422	5,687
Total	838,307	21,611	133,587	726,331		174,599	551,733

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 NPR.

Particulars	Current Year	Previous Year
Core Fund	2,989,244	6,027
Receivable from UN Women Project	34,308	1,026
Receivable from ENHAR/ OSPC	75,558	5,001
Receivable From PHDP/IM	53,802	-
Receivable From IRI	2,825,575	-
UN Women/ CDP	-	3,632,663
Advance to NNDSWO	-	3,547,163
Advance To Anuja KC	-	85,500
UN Women/Pathways	17,821	-
Advance Receivables	17,821	-
Total	3,007,065	3,638,690



3. Cash & Bank Balances

Cash and Bank Balances include deposit 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 the known amount of cash and are subject to an insignificant risk of change in value.

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

In NPR.

Particulars	Current Year	Previous Year
Core Fund	410,045	913,795
Prime Bank Ltd. CA 0082	358,123	862,293
Siddhartha Bank Ltd. CA 6993	12,728	12,308
Rastriya Banijaya Bank CA 4401	14,000	14,000
Rastriya Banijaya Bank 98901	25,193	25,193
UN Women	9,258	2,365,330
Nepal Bank Ltd	9,258	2,365,330
ENHAR/ OSPC	2,178,766	1,222,172
Prime Bank	2,178,766	1,222,172
PHDP/IM	1,988,531	2,386,158
Prime Bank 0040	1,988,531	2,386,158
Cash in hand	-	-
Total	4,586,600	6,887,455

4. Fund Balance

Fund balances have been categorized as Restricted Fund and Unrestricted Fund based on the condition attached to it with reference to the restriction attached on its utilization.

Furthermore, interest received from a separate bank deposit account maintained for a specific project under the restricted fund is treated as a restricted fund.

4.1. Unrestricted Fund:

The amount that can be utilized at the discretion of the organization is included under the unrestricted Fund. It comprises the amount received from the members as membership fees, and other indirect income like miscellaneous income, and is recognized on a cash basis.

The movement of the fund balance has been reported below.

In NPR.

Particulars	Current Year	Previous Year
Opening Balance	730,444	735,648
Indirect Income (Sch 5.2)	350,500	90,800
Miscellaneous Income (Sch 5.3)	7,273,438	14,747
Amount recognized as Unrestricted Income	(173,858)	(110,751)
Depreciation	(174,599)	-
Program Expense	(6,273,250)	-
Total	1,732,675	730,444



4.2. Restricted Fund

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

The movement of the Restricted fund balance has been tabulated below.

In NPR.

Particulars	Current Year	Previous Year
Opening Balance	9,420,713	2,193,257
Funds Received During the Year (Sch 6.2)	16,540,436	33,505,568
Interest Income (IM Swedish)	50,223	23,063
Amount Recognized as Restricted Income	(22,191,777)	(26,301,175)
Closing Balance	3,819,596	9,420,713

5. Payable

The major portion of other Payable is comprised of statutory dues payables and salary payable.

Detail of Other Payables has been presented below:

In NPR.

Particulars	Current Year	Previous Year
Core Fund	1,499,526	189,378
Relief Fund Contribution	22,185	22,185
Citizen Investment Trust	5,000	2,191
Audit Fee Payable	111,500	59,204
TDS on Audit Fee	1,500	-
Salary Payable	90,019	67,100
Advance Membership Fee	1,000	-
Gratuity	12,287	7,150
Other Payables	1,213,533	-
Provident Fund	29,502	17,168
ESCR Network Payable	14,000	14,000
TDS Payable	-	380
UN Women	142,569	43,728
Citizen Investment Trust	4,000	1,666
Gratuity	7,705	2,776
JuRI Nepal	1,026	1,026
Salary Payable	33,282	24,245
Other Payables	78,056	7,351
Provident Fund	18,500	6,664
ENHAR/ OSPC	105,062	60,344
Payable to JuRI	5,000	5,000
Gratuity	2,124	1,515
Provident Fund	5,101	3,638
Salary Payable	92,837	16,191
Advocate fee payable	-	34,000

PHDP/IM	127,149	81,538
Staff Salary & Other Payable	97,650	57,516
Staff's Gratuity Payable	6,027	5,740
Staff Provident Fund Payable	14,472	13,782
CIT Payable	9,000	4,500
Total	1,874,306	374,988

6. Receivables & Payables within the organization (Core & Projects)

The details of inter-organization receivables are as follows:

Particulars	Current Year	Previous Year
Core Fund		
Receivable from UN Women Project/PATHWAYS	34,308	1,026
Receivable from ENHAR/ OSPC	75,558	5,000
Receivable From PHDP/IM	53,802	-
Total	163,668	6,027

The details of inter-organization payables are as follows:

Particulars	Current Year	Previous Year
UN Women/Pathways	34,308	1,026
JuRI Nepal (Opening Bank Balance)	1,026	1,026
Payable to JuRI	33,282	-
ENHAR/ OSPC	75,558	5,000
Payable to JuRI (Opening Bank Balance)	5,000	5,000
Payable to JuRI	70,558	-
PHDP/IM	53,802	-
Payable to JuRI	53,802	-

7. Restricted Fund Received during the Year

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

In NPR.

Particulars	Current Year	Previous Year
UN Women/ CDP	927,365	22,230,552
PHDP/ IM	5,493,104	7,678,363
ENHAR/ OSPC	4,728,000	3,596,653
UN Women/ Pathways	5,391,967	-
Total	16,540,436	33,505,568



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.

A small portion of the income is comprised of other income like institutional contribution and membership fees, other miscellaneous receipts, etc. which are recognized on a receipt basis.

Expenditures are incurred on an accrual basis.

7.1. Income

In NPR.

Particulars	Current Year	Previous Year
Institutional Contribution	280,500	35,800
Membership & Renewal Fee	70,000	55,000
Bank Interest Income	528.84	4,547
Other Income	7,272,909	10,200
Total	7,623,937	105,547

7.2. Administrative Expenses

In NPR.

Particulars	Current Year	Previous Year
Salary Expense	25,306	11,444
Office Rent	5,336	31,350
Audit Fee	66,000	24,500
Registration & Renewal	19,000	27,600
Repair & Maintenance	9,605	-
Consultancy Fee for RVWRMP	-	6,000
Virtual Session	-	-
Miscellaneous Expense	48,611	9,857
Total	173,858	110,751

7.3. Project expenses

Project Expenses (expenses directly related to the individual project) are accounted for 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) is being charged 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 support submitted by implementing partners.

In NPR.

Particulars	Current Year	Previous Year
IM-Promoting Human Dignity Project	5,986,565	5,926,100
ENHAR/ OSPC	3,816,124	3,519,291
UN Women/ CDP	6,881,630	16,855,785
UN Women/ Pathways	5,507,457	-
Total	22,191,777	26,301,175



Handwritten signatures and initials, including a large signature and a circular stamp of M. Khanal & Co. Chartered Accountants, Kathmandu, Nepal.

9. **Closing Balance of ENHAR (Phase I) transferred to ENHAR (Phase II)**

The closing balance of ENHAR Phase I NPR. 251,969 has been transferred to Phase II to incur admin-related expenses until the grant for Phase II is received as per oral communication with the donor.

The receivable from the core as shown in FAS in ENHAR Phase I has been excluded from the total of Phase I & II as the fund is already included in the opening balance of Phase I.

10. **Fund received from UN Women for Capacity Building Development**

The opening amount of UN Women for Capacity Building Development is NPR. 5,954,625 and the fund received during the current year was NPR. 988,992 and the total expenditure incurred during the period was NPR. 6,881,630. The balance amount of NPR. 61,627 has been refunded to the donor as the program has been completed.

11. **Current litigations in the organization**

Till the date of audit, the organization has filed following litigation in the court.

S.N	Writ No.	Subject
1.	076-WO-1053	खाद्य अधिकार
2.	078-WO-1275	अन्तरास्ट्रिय सन्धि सम्झौता
3.	077-WO-0038	जबरजस्ती विस्थापन
4.	077-WO-0006	संवैधानिक आयोगहरुमा पदाधिकारी नियुक्ति
5.	077-WO-0244	विधालय नर्सिङ
6.	077-MS-0092	अदालतको अवहेलना
8.	078-WO-0585	जातिय छुवाछुतमा अनुसन्धान अवधी सम्बन्धमा
9.	077-WC-0108	अपाङ्गता सम्बन्धी कानून परमादेश

12. **Previous Year Figures**

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

