

CHAPTER 1

INTRODUCTION

1.1 Background

Human rights are those rights that one has because one is a human being. Human rights are, thus, universal, equal and inalienable. They are as human society, for they derive from a person's need to realize his/ her essential humanity. They are neither ephemeral nor alterable with time and place and circumstances. They are not the products of philosophical whims or political fashion. They have their origin in the fact of the human condition, and because of this origin, they are fundamental and inalienable. Thus, human rights are the basic rights of the people universally and not dependent upon the whims of rulers. It must not be forgotten that human beings are at the centre when one talks about human rights, and these rights are closely related to human development. However, development of human rights does not mean creating new rights. It simply means identification and recognition of rights that human beings possess at birth. Identification and a recognition of civil and political rights, known as second generation rights, date back to the 16th century, whereas economic, social and cultural rights were developed during the 20th century.

The central element of modern democracy is the recognition and protection of basic human rights and the maintenance of the rule of law. Moreover, as far as the operational definition of human rights is concerned, human rights are standard norms of rights identified and recognized by the international community through various multilateral treaties, conventions and declarations. Without these rights true democracy cannot be achieved. Human rights, in fact, can be regarded as the soul of democracy.

The National Human Rights Commission (NHRC) of Nepal is an independent and autonomous statutory body established in the year 2000 under the Human Rights Commission Act 1997 (2053 BS). It has a separate sphere of responsibilities in the constitutional legal system of the country. These responsibilities complement the responsibilities of the normal machinery of the administration of Justice, the Supreme

Court, the Office of the Attorney General, the Commission for the Investigation of Abuse of Authority, and other existing executive, quasi-judicial or judicial bodies performing in the legal system of Nepal. The Interim Constitution of Nepal promulgated on January 15, 2007 Article 131(Part 15) provides the National Human Rights Commission as constitutional body with specific mandate to work for the respect, protect and promote the human rights and to ensure the effective enforcement of human rights.

The Commission is created in response to 1991 UN-sponsored meeting of representatives of national institutions held in Paris, which laid down a detailed set of principles on the status of national institutions commonly known as the Paris Principles. These principles, subsequently endorsed by the UN Commission on Human Rights (Resolution 1992/54 of 3 March 1992) and the UN General Assembly (Resolution 48/134 of 20 December 1993, annex) have become the foundation and reference point for the establishment and operation of the National Human rights Commission of Nepal.

The establishment and constitution of the Commission complies with the minimum standards set out in the 'Paris Principles'. To name a few, they are independence guaranteed by statute or constitution; autonomy from Government of Nepal, pluralism, including in membership; a broad mandate based on universal human rights standards; and adequate powers of investigation.

EU funded project, Expansion of Outreach of the National Human Rights Commission (NHRC), has supported NHRC to establish the outreach of the Nation Human Rights Commission focusing on the conflict situation. During the project period four Regional Offices (Biratnagar, Pokhara, Nepalganj and Dhangadhi) and five Contact Offices (Khotang, Janakpur, Butwal, Jumala and Rolpa) were established.

About the Program

Expansion of Outreach of the National Human Rights Commission (NHRC), Nepal

Description

Nepal is a target country for the EIDHR and the National Human Rights Commission (NHRC) has been chosen as a targeted project. The NHRC's role was important during the cease fire but at present has an even bigger role to play after the break down of the cease fire. Recently, the NHRC has formulated a five-year Strategic Plan 2004 - 2008, which, among others, aims at ensuring compliance by the State and the Communist Party of Nepal (Maoist) with the international standards for human rights and protection and promotion of fundamental rights of the people. The main objective of the project is to enhance the capacity of NHRC to adequately respond to its multifarious tasks, which is also an integral part of the Strategic Plan of the Commission, and primarily, it will be required to monitor the human rights aspects of the current conflict and in the post-conflict situation as well. The main elements of the programme will at the same time strengthen the NHRC by increasing the capacity to receive and process complaints and enhance its capacity to carry out advocacy programs designed to protect and promote human rights. The most significant element of the programme will be to set up, in a phased manner, five regional offices of the NHRC throughout the country which will be entrusted with outreach work to raise awareness of human rights and mechanisms for remedy, in particular the role of human rights in the current conflict and the monitoring role of the NHRC as per its Strategic Plan.

Objectives

The project "Expansion of Outreach of the National Human Rights Commission" has as its principal objective to enhance the capacity of NHRC to adequately respond to the tasks, as set out in its Strategic Plan 2004-2008, which will be required of it to monitor the human rights situation in general and current conflict situation in particular. The main elements of the programme will at the same time strengthen the institution in line with existing long-term UNDP coordinated programmes by

increasing the NHRC's capacity to receive and process complaints, its capacity to carry out advocacy designed to protect and promote human rights and to strengthen its general management capacity. Together, these efforts should enable the NHRC to develop a more consistent and strategic view of its role along the lines of the recent Strategic Plan.

The key element of the programme will be to set up five regional offices of the NHRC throughout the country which will be charged with outreach work to promote and protect human rights through monitoring of human rights situation in the conflict situation through regional level policy interventions and mechanisms. The creation of this nationwide structure will significantly enhance human rights promotion and protection role of the NHRC. It will, therefore, greatly increase its ability to play a practical role in defending human rights during the present crisis, notably by creating local mechanisms for dialogue and by enforcement of the rule of law. At the regional level, the offices will design working methods to allow it to have an impact throughout all of the districts in the area. This will depend on an effective strategy of working with and through existing formal and informal structures present in the field.

The regional offices will play pivotal role for implementation of Human Rights Accord, the signing of which by the parties to the conflict (the State and the Maoists) is being rigorously promoted by the NHRC and the international community. The Regional Offices will house the additional staff and volunteers both national and international to be recruited for implementation of the Accord under the aegis of NHRC and UNOHCHR and work closely with the set-up that will be created by the NHRC and UNOHCHR. It will facilitate the creation of a large group of human rights professionals and promoters and will increase the capacity of individuals and organizations currently active in the field of human rights at a local level. As such, the Regional Offices will become the primary field level planning, implementing and logistical management unit for NHRC and UNOHCHR.

Combating In-Country and Cross Border Trafficking of Women and Children, NHRC-UNIFEM

Description

The office of the National Rapporteur on Trafficking (ONRT) was established in 2002 under the MOU between the ministry of Women and children and National Human Rights Commission of Nepal with the vision to develop reporting system to combat trafficking of women and children by facilitating protection and promotion mechanism. Since its inception ONRT has been working towards enforcing human rights of women and children. To fight trafficking as human rights violation, it engages with relevant national, regional and international bodies and builds partnerships with them to develop effective mechanism. It is also working towards making ONRT a focal knowledge base for information related to human trafficking. As a step towards its mandate, ONRT wants to publish a comprehensive on good practices and gaps which will help those working on trafficking, facilitate partnership among the stakeholders and develop national monitoring mechanism.

Capacity Development of National Human Rights Commission

Description

This project, capacity Development of National Human Rights Commission (CDNHRC) has designed and initiated jointly by the United Nations Development Programme (UNDP) Nepal, other multiple donors and the National Human Right Commission. The project aims to strengthen the capacity of Nepal Human Rights commission and promote, protect and educate the people about human rights in Nepal. The project document refers this project as the revision of the ongoing project on capacity development of NHRC to focus on promotion of human rights through education and outreach, protection of human rights through a complaints handling and investigation mechanism, and effective implementation of human rights through monitoring and advisory functions, including the provision of human rights policy of the High commissioner for Human Rights (OHCHR). The revision ensured that the project is able to built capacity in strategically prioritized areas of intervention under

NHRC Strategic Plan 2004-2008, including the NHRC's role in peace building and the need to strengthen the national outreach.

The project aims to enhance the capacity of NHRC of Nepal to promote and protect human rights of the people of Nepal. The enhancement of the capacity of NHRC is essential in order to reinforce the human right culture of the country. The project also aims to develop the administrative and management capacity of NHRC. The project will contribute to strengthen the capacity of NHRC to carry out its responsibilities regarding:

- ❖ Promotion of human rights through education and outreach.
- ❖ Protection of human rights through complaints and investigations
- ❖ Effective implementation of human rights through regular monitoring
- ❖ Advisory function to government regarding human rights policy.

Child Rights Desk (Save the Children, Norway)

Description

The Child Rights Desk strengthening project was commenced in NHRC on 29th December 2004 with the financial support of save the children Norway, Nepal. The project was designed to establish and strengthen a child rights desk in the NHRC to work at national and regional level for the protection and promotion of child rights with special focus to the children in armed conflict.

Objectives

As NHRC has become a constitutional body, after the promulgation of the interim Constitution on the legitimacy of its work has a high. The interim constitution, 2063 has guaranteed child rights as fundamental rights under Article 22. To make people aware of the rights of the child at individual, family, community, national, regional and international levels to encourage their participation for the protection and promotion of the child in their milieu, and advise and pressurize the concerned authorities on the implementation of the right of the child in practice. Develop networking, sharing and mutual support system between governments,

nongovernmental, regional and international organization for the cause of human rights and child's rights.

The Asia Foundation

Description

In this critical situation strengthening the National Human Rights Commission (for the outreach support) project was signed between The Asia Foundation and National Human Rights Commission in October 20, 2006 with the focus on finalizing the backlog case of NHRC.

Objective:

In order to monitor the human rights abuses and finalize the backlog cases in the context of sustaining peace process and developing a new human rights legislative framework, it is necessary to strengthen the capacity of the National Human Right Commission. Hence this project will address these issues through following objectives:

- 1: To sustain NHRC's ability to address human rights concerns at the local level through its outreach expansion program
- 2: To strengthen the NHRC's logistical and technical capacity for processing human rights violation cases and monitoring the comprehensive peace agreement.
- 3: To strengthen the legislative framework for effective promotion and protection of human rights in Nepal.

Asia Pacific Forum of National Human Rights Institutions and Internally Displaced Persons Project

Description

The main program objective is to ensure that GON effectively handles grievances, sufferings and delivers justices as per national and international laws and guiding principles of UN. Work with GON to ensure that the national legislations are in compliance with international treaties.

Obtain data on IDP's and the problems faced by the displaced and other vulnerable groups to create information base. Conduct preliminary research / Regional interaction on IDPs. Review of the GON's policies including the Draft Relied Policy in IDP. Sharing of the review report with stakeholders including displaced people.

1.2 Project and GON Accounting

GON Accounting

Accounting might have started from the very beginning of the civilization of the people in the earth, when people learned to count. Hence it is very difficult to say specifically that from when accounting started. The word account literally itself is clear that account is counting something.

The GON regular accounting system is easy to maintain. The formats used in the regular accounting system are of primitive type. Any accountants can use those accounting formats without any confusing. The Project accounting system is very much influenced by the donor's disbursement and procurement guidelines. Along with some GON prescribed regular accounting formats, there are other standard formats directly prescribed by the donor agency.

The GON operating level accounting system can further be classified as regular accounting system and project accounting system. Regular accounting system is maintained and in practice almost in all of the operating level offices handling the regular budget of the government where the all the operating level offices handling the regular budget of the government where the expenditures and the disbursements usually come from government's own internal resources.

Under it the books of accounts and accounting formats are easy to maintain and it is governed by the financial Rules and Regulations Act of Nepal.

Objectives of Government Accounting

Besides the objectives of the general system of accounting, the specific objectives of government accounting are:

- ⇒ To fulfill the requirement of annual, mid-term planning by providing financial statistics, data, reports and other necessary information,
- ⇒ To keep control upon the resources (budget) and expenditures of the project via. Financial Reports prepared under Government Accounting,
- ⇒ To facilitate in the preparation and implementation of budget and to establish uniformity in financial administration,
- ⇒ To facilitate in recording inter head transfer of budget,
- ⇒ To safeguard the inventory,
- ⇒ To meet the increasing accounting needs of the country,
- ⇒ To keep accounts based upon budget heads,
- ⇒ To keep/follow decentralized accounts,
- ⇒ To avail different forms and formats for different kinds of transactions,
- ⇒ To bring simplicity, uniformity and flexibility/improvement in the accounting system,
- ⇒ To help in the fulfillment of accountability towards parliament,
- ⇒ To fulfill the requirements of donors,
- ⇒ To fulfill the legal requirements,
- ⇒ To record and provide figures and information required for the developmental activities of the government,
- ⇒ To bring uniformity among the heads and sub-heads of revenue and expenditure which helps to compare, coordinate, maintain and control in the field of financial administration,

- ⇒ To classify revenues on the basis of fund and source and also to classify expenditures on the basis of fund, function, activity objective and entity,
- ⇒ To determine the responsibility of concerning officers for submitting the accounts of different projects implemented so far,
- ⇒ To facilitate the function of making payment from the government treasury,
- ⇒ To give emphasis on banking transactions,
- ⇒ To provide necessary financial data/information for audit and also help in the investigation of facts,
- ⇒ To facilitate in auditing by making its operations simple and economical.

In contrast, Project accounting system is maintained or in practice in almost all of the operating level offices and project offices handling the development budget usually financed either by one-hundred percent (100%) donor's contribution or by joint financing of GON and different donor's procurement and disbursement guidelines.

The Project Accounting is the combination of both borrower's and the donors' accounting system. On the one hand it is directly governed by borrowers' own internal financial Rules, Regulations and Acts or by statutory requirements of the borrower's country. On the hand, it is strictly governed by donor's disbursement and procurement guidelines ascertaining and determining the special financial pattern and procedures to be followed by the projects or borrowers. Project accounting is an art of recording, spending and the managing borrower's contribution and donor's contribution in the form of grants, and commodity aids invested in carrying out the development activities to achieve some specified goals. The project accounting is the accounts or books of accounts to be maintained by the project as specified and prescribed by the donor in grant agreement.

The main motto of project accounting is to produce sufficient and reliable information of project expenditures and disbursement to the donor and to the borrower so that the proper utilization of grants.

1.3 Statement of the Problems

a. Cash Basis of Accounting

Accounting policies are the specific principles, bases, conventions, rules and practices adopted in preparing and presenting financial statements. If transaction is entered purely on cash received/ paid basis then the system of accounting is cash system of accounting. No payment/ receipts are recorded in accrual or due system under this system.

b. Accrual Basis of Accounting

Accrual basis of accounting is that system which there will all the transaction on the system of due/ mercantile system. The transaction are recorded in the accounting records and recognized in the financial statements of the periods which they relate.

c. Hybrid Basis of Accounting

Under this system of accounting, the payments are recorded in due or accrual system and receipts are recorded in purely cash system. So it is a mixed type if accounting of cash and accrual system.

d. Fund Accounting

Projects use its fund in its convenient way as received from fund from different sources. All these resources are as according to the agreement with the National rights commission and the donor. All of these fund sources have different separate agreement or the contract. The terms and conditions of the fund using are as per the clauses mentioned in the either in the Memorandum of understanding or the agreement between the parties. The problem related with accounting year of the donor due to which the contract of the some of the staffs had to break in between the validity of the contract.

e. Bank Account

Generally the Projects maintain a separate bank account in those banks which is recognized by Nepal Rastra Bank. A separate account is opened for the separate

Project. Some projects account is opened in same bank account. It's problem to bank reconciliation. All the account of the project including staffs salary accounts are maintained with this bank.

f. Bank and Account Reconciliation Statement

After the end of every month each bank account is tallied with the actual bank balance and if there is difference it is verified and reason of difference should be stated with following information as appear attached in the format. There is system of production of the bank account and one for local currency in each project. So the Reconciliation statements are prepared for separate account and separate currency.

Account reconciliation is major issue at the time of reconcile report in central office with regional offices and contact offices. All the reports form Regional offices and contact offices are compiled in central office and submit it by donor formats. Lots of problems are raised to complied report on time.

g. Signatories

The signatories for all the bank account operation are minimum two persons. One Director's sign is compulsory and other accountants. During the work experience it is found that in some case whenever the Director has to visit different places due to official work, he/ she leaves the blank cheque signed. It is very risky. Some time its delay to issue cheque but Human rights work cannot be delayed.

h. Travel Advance

A travel advance should be requested in given form in proper way. Usually there may be a practice that a traveler should fill up the travel request form one week before the date on which the amount is required. The entire advance for travel should be settled within one week after returning from the field with all the proper justification as per the form developed by NHRC. It is the duty of traveler to attach the Air ticket, Bus ticket original copy with travel expenses report and brief summary of the field visit report. The visits of staffs have continued activity due to office nature so it remains unsettled for more than period.

i. Transfer

Fund transfers are the normal routine work of NHRC. The general problem in fund transfer is that the regional offices and contact offices might not have account in same bank. There is no possible to directly transfer of fund from one bank to another bank. It takes some time and delays in accounting and reporting in the same day due to that reason.

j. Reporting

NHRC responsibilities there are monthly, quarterly, annually reporting to Government of Nepal and Donor. The main problem with this system is that NHRC closes their account as per Nepalese financial year whereas the projects close at English date. Due to this reason there are chances of missing the transaction for one period and charging over to next period.

1.4 Objectives of the Study

The main objectives of this study are as follows.

- a) To study the present financing pattern of National Human Rights Commission.
- b) To find out the different financial report formats needed by donors.
- c) To find out the issues and problem related with accounting system of NHRC.
- d) To provide recommendation for the improvement of the NHRC accounting system.

1.5 Significance of the Study

The main purpose of this study aims at analyzing an effective Project accounting and GON accounting. It provides the necessary information and data helpful for effective accounting of National human rights commission. The study aspect that it will help to put the problem in the floor of the concerned person and line agencies and it will help to improve the lacking in the system. This study will be helpful to Account officer, Accountants and planning officers of National Human Rights commission. Similarly this study can also be helpful to other individuals who are interested towards the accounting system.

1.6 Limitation of the Study

There are some limitations in this study, which are as follows.

- a) The extent of this study based on the availability of reliable data & limitations.
- b) This study will be based specially on secondary data like annual reports, booklets, articles, financial reports, Progress reports, research reports, audit reports and related materials from websites.
- c) The study covers a Five years period, i.e. from FY 2059/2060 to FY 2064/2065
- d) The sample areas may not be sufficient to represent the problems of NHRC accounting system.
- e) Not other such research or studies have been made. Hence the cases are not comparable with other studies.
- f) The answers are based on the reply of the questionnaire.

1.7 Organization of the Study

The study will be organized into five chapters:

Chapter 1: Introduction

This chapter includes background of the study, statement of the problem, objectives of the study, scope of the study, Significance of the study, limitation of the study and organization of the study.

Chapter 2: Review of Literature

This chapter deals with review of the different literature of the study field. Therefore it includes Conceptual/Theoretical Review along with the review of major books, Annual Reports of NHRC, financial reports, Progress reports, research reports, audit reports etc. and review of related studies.

Chapter 3: Research Methodology

This chapter deals with research methodology and it includes research design, source of data collection, data analysis tools and limitation of the methodology.

It consists of research design, population and sample, Nature & Sources of Data, data collection Procedure, Tools and Techniques of Analysis.

Chapter 4: Data Presentation and Analysis

This chapter attempts to analyze and evaluate data with the help of analytical tools and interpret the result obtained.

Chapter 5: Summary, Conclusion and Recommendations

It consists of results obtained through analysis and recommended some suggestions.

CHAPTER - 2

REVIEW OF LITERATURE

In the accounting field there are a lot of literatures for review. Those are accounting principle, system, procedure, basis methods, concepts etc. All of these are related and linked one with another for example it can not be assumed that there is no use of accounting concept of going concern for projects. If this concept is clear the accountant can have idea that the project will be for short period and will have short life. On the basis of this s/he will be able to manage the plan accordingly. This chapter divided into two parts– one is the conceptual part and the other is the review of the earlier studies, review of related books, review of research reports, and review of thesis which are described as follows:

2.1 Conceptual Framework of Project and GON accounting

The project accounting is the accounts or books of accounts to be maintained by the project as specified and prescribed by the donor in grant agreement.

The GON operating level accounting system can further be classified as regular accounting system and project accounting system. Regular accounting system is maintained and in practice almost in all of the operating level offices handling the regular budget of the government where the all the operating level offices handling the regular budget of the government where the expenditures and the disbursements usually come from government's own internal resources

2.1.1 Government Accounting

Government accounting is composed of two different words government and accounting. Government is an executive constitutional organ consisting of a body of persons governing a state. It can also mean as all the departments which operate the decisions made by the group of people who control the country. On the other hand, accounting refers to the personnel, procedures, records, forms and devices used by an organization in developing and communicating accounting information. Therefore, the government accounting is a system of personnel, procedures, records, forms and

devices developed, approved and adopted by the government in maintaining financial events by applying her governing power for universal use in the country.

Government accounting is a mode of interpreting financial activities of the government organizations using some prescribed reporting and informative formats. Government organizations use accounting information in allocating their resources and in controlling their operations. It should include the accounts of the entire public sector, which would embrace organizational entities of federal, state, local and municipal governments, as well as publicly owned commercial and other types of enterprises.

Although the accounting concepts in business organizations and government organizations are same, but basic objectives of accounting largely differ from each other. In this context Donald A. Corbin has simply stated this difference as Though the commons between government accounting and commercial or business accounting are double entry system, journals, general and subsidiary ledgers, budgets, cost allocation, and procedures for internal check and control, the basic differences are the absence of profit calculation in the government institutions, the necessity for accounting compliance with legal and administrative fiat in government accounting, and use of accrual system of accounting in business accounting rather than cash or modified accrual basis of accounting in government¹.

The generally followed accounting bases in government accounting are cash basis, modified cash basis, obligation basis, accrual basis and modified accrual basis, But in USA the National Committee on Government Accounting (NCGA) recommends the use of accrual or modified accrual basis of accounting in government organization². The accrual basis is the most comprehensive and useful approach – particularly where programme and performance budgeting has been adopted. It provides the most complete disclosure of financial activities and should be recognized as a desirable

¹ Corbin, Donald A (1964): "Accounting and Economic Decisions", New York: Dodd Head & Co

² Copeland, Ronald D, Lurry Crumbley and Joseph f. Wojdak (1971): "Advance Accounting", New York: Holt Rinehart and Winston Inc.

objective. Its value, however, varies in relation to the nature of programmes accounted for, and the kinds of resources used for achieving programme objectives. In cases where the advantage is relatively minor considering the effort involved, a modified accrual basis can be developed to serve effectively the management needs³.

The majority of government sector is budget financed. The traditional basis of cash accounting approach has been replaced by accruals basis of accounting in government organizations. Budget expenditures are made on the basis of annual approved plans and programmes, but not on the basis of income and revenue. The primary objective of government accounting is to satisfy the accountability and management requirement of officials responsible for the conduct of government activities and operations. In America, the report of the Committee of Concepts of Accounting Applicable to the Public Sector stated that the primary objectives of accounting in government sector organizations are⁴:

- i. To provide the information necessary for faithful, efficient and economical management of an operation and of the resources entrusted to it. This objective relates to management control.
- ii. To provide information to enable managers to report on the discharge of their responsibilities to administer faithfully and effectively the programmes and use of the resources under their direction; and to permit all public officials to report to the public on the results of government operations and the use of public funds. This objective relates to accountability.

FCGO under the MOF and AGO are the main functional government organizations to define and interpret the role of government accounting system. FCGO has published the Accounting Substance Book that gives the basic accounting guidelines to all the government organizations and to all the users of government accounting. The purposes of government accounting as stated by Accounting Substance Book are

- i. to account properly for cash and other goods of the government;
- ii. to ensure that the limitation set by the budget are properly observed;

³ *United Nations (1970): "A Manual for Government Accounting"*

⁴ *John J Glynn (1993): "Public Sector financial Control and Accounting: 2nd Ed. 8" , Blackwell business*

- iii. to provide information on the financial status and operating results of various funds;
- iv. to provide information for use in preparing the budget for the coming fiscal year;
- v. to ensure that physical properties are not lost, misappropriated or stolen;
- vi. to facilitate audit with least expenses; and
- vii. to provide information required for the annual reports.

The principles of accounting are almost similar in both public and private sectors but some principles may largely differ with the private sector accounting. For example, in business accounting, advances are not treated as budget expenditure. In contrast, it is treated as budget expenditure in government accounting. But especially in foreign aided development projects of Nepal, for the purpose of the preparation of audited project accounts to be submitted to the donor, advances are not treated as budget expenditure. Despite this, it does not mean that advances are treated as liabilities in project accounting system. Likewise depreciation is one of the determining factors for the evaluation of fixed assets under business accounting but not in government accounting. The governing principles of government accounting system can be summarized as compliance with legal requirements, based on double entry system, accrual basis of accounting, the use of uniform terminology and accounting classifications, provision of annual audit of the accounts, preparation of periodical statements, non-existence of depreciation concept in the valuation of assets etc.

National Council on Government Accounting research report (NCGA, 1979) has explored the governing principles of government accounting in the following manner⁵.

- i. Compliance with legal requirements, pursuit of legal changes to conform legal requirement to accounting as a duty of financial officers.
- ii. Use of double entry system with full detail provided in journals and appropriate ledgers.

⁵ Corbin. Donald A (1964): "Accounting and Economic Decisions", New york: dodd Head and Co.

- iii. Establishment of special self-balancing fund whenever required by law or sound financial administration but funds to be kept at minimum.
- iv. Segregation of fixed assets and fixed liabilities from current items; valuation of fixed assets at cost or in the case of gifts the appraised value when received; non-recognition of depreciation on general fixed assets unless cash for replacement can legally be set aside.
- v. Provision of budgetary control accounts for revenues, expenditures and encumbrances, and inclusion of budgetary information in report.
- vi. Use of accrual basis of accounting to the extent possible
- vii. Establishment of cost accounting systems where ever cost can be measured; depreciation to be considered even if not taken into accounts.
- viii. Adaptation of uniform terminology and classifications to facilitate comparison.
- ix. Preparation of reports of operations and financial monthly condition; presentation of annual general statement.
- x. Provision for annual audit by independent auditors.

2.1.2 Project Accounting Information System (PAIS)

The PAIS is the basic financial information system of development project to generate several data and information required by many. The basic philosophy of PAIS is to facilitate decision-making procedure in concerning with successful project implementation. The purposes for which the PAIS is directed towards serving financial information needs of various parties can be summarized as follows.

- i. Borrowers need timely and reliable financial information to serve as an early warning system for problems in project implementation, and to allow corrective action to be taken to resolve difficulties before they become major problems.
- ii. Task managers (TMs) also require financial information to monitor a project's progress toward achieving its objectives. For both parties i.e., the donors and the borrower, the reliable and timely financial information assist good decision-making to ensure that project objectives are achieved and the plans negotiated during project preparation and appraisal are followed.

- iii. Donors need financial information with respect to the project so as to be assured that the funds are being utilized for the purpose of the project and according to donor's procurement and disbursement guidelines.
- iv. The PAIS provides financial information to the consultants, contractors, suppliers, and other associated parties of the project that will be useful for the preparation of the financial reports, periodical progress reports, and project completion reports.
- v. The major beneficiary from the PAIS is project management. With the help of it, the project management and project administration will be able to formulate and prepare the new and future plans and programs, to execute the new projects, to make the appropriate decisions and to implement the project effectively and efficiently.
- vi. The PAIS provides the valuable financial information of the project to the economists, policy makers, planner's etc., which will be of great importance to formulate new policies, plans, and programs

The democratic change in 1951 and subsequent breaking of the isolationism paved the way for foreign aid for advancement of Nepal. Nepal received foreign aid for the first time in 1951/52. It was only grants in the beginning. Nepal accepted the loan for the first time in 1960/61 and the loans have completely outpaced the grants since 1983/84. Nepal received multilateral aid for the first time in 1959/60 and since 1982/83 its share has been increasing than that of the bilateral aids⁶.

The PAIS in Nepal is mainly guided by the donor's ability to fulfill its fiduciary responsibilities and the borrower's ability to implement a project successfully. Donors and borrowers accountability to efficiently manage foreign aid are fundamentally affected by the quality of the financial management system used in project implementation. Effective internal control system is strongly required so as to be assured whether the financial resources are being used effectively and efficiently or not. The PAIS is a key element to collect and aggregate financial data to provide useful information for decision-making.

⁶ Adhikari Deleep K. " An Overview of foreign aid uses in Nepal"

Project and financial management are closely linked. The financial management cycle of budgeting, execution, accounting and financial reporting mirrors and provides basic support to the project cycle of planning, implementation, recording results, and reporting. These are the key elements of a PAIS. It supports project management and helps assure that resources go towards the successful completion of the project and are not wasted⁷.

The projects are directed to prepare monthly and periodic financial statements reflecting projects financial activities and transactions. The projects have to prepare statement of expenditure account, monthly and annual financial statements, retention account, bank cash book, budget allocation and expenditure statements, journal voucher etc., in order to meet the borrower's statutory needs.

2.2 Accounting System

Accounting is the recording of the transaction related with the financial activities of an organization. It is the system on maintaining the receipt and payment, Income and expenditure, gain and loss of the financial transactions.

Accountancy is the system of recording, classifying and summarizing transactions so that the relation with the outside is properly determined and the result of operation during particular period can be calculated and the financial position the end of the period made out.

Although the Societies Act provides for the registration of societies with certain objective, it is silent on regulation regarding accounts.

Accounting is an absolute necessity and assumes vital importance since a society is independent of its members, having a perpetual succession and is also obligatory for institution receiving grants from foreign sources.

The emphasis on the accounts and its style of maintenance arises from the fact that the movements of funds are to be recorded in a particular manner. Hence an institution or

⁷ *The world Bank, (1999-2000): Central and Operational Accounting Division " financial Accounting and Auditing Handbook"*

project or an organization receiving funds from a foreign source should maintain accounts in accordance with the contemporary rules and regulation and Act of GON.

2.3 Accounting Procedure

a. Ledger

The Ledger may be regarded as a book of recording only in contrast to the books of prime entry. This is written from the books of prime entry, i.e., Cash Book and Journals. Accounts of all types namely real, personal and Nominal are maintained in the Ledger which is indexed alphabetically. Independent Ledgers could also be maintained for receivables and payables, called Debtors Ledger and Creditors Ledger respectively. Generally projects don't prepare the ledger accounts as there are no accounts of receivable and payable due the cash basis of accounting.

b. Posting of Account

Posting is the process of transferring to the Ledger, the entries from the books of prime entry. Sales, purchases, cash receipts and payments etc., are entered in the respective books at the time of occurrence. Later these entries are entered under the respective heads of account in the ledger to complete the system of double entry.

In the ledger and the cash book, while recording the credit entries, the narration starts with 'BY': while the debit entries start with 'TO'.

Transactions as recorded in the illustrations pertaining to Cash Book and Petty Cash book are now posted to Ledger Accounts.

c. Balancing

Balancing means finding the difference between the debit and the credit sides of an account once the entries are recorded in the printer books and posted to the respective ledger accounts, the accounts are balanced periodically. Balances at any specified time shall reflect the position as on the date of balancing. Balancing is a process of recording the difference on the side which is short to equal both the debit and credit sides.

In balancing, c/d stands for carried down and it denotes that the difference is equalized by the figure mentioned and the balance. After such closing the balance are 'Brought down' in the subsequent period and the same is expressed as 'b/d'.

The balance is called a 'Debit Balance' when the debit side is in excess of the credit side and a 'Credit Balance' when the credit side is in excess of the debit side.

A debit balance would be the resultant figure in accounts representing assets, receivables, expenditure advances paid etc.

A Credit Balance would be the resultant figure in accounts representing liabilities, payables, income, advances received and capital fund.

At the end of an accounting period, every account should be balanced and listed under the classification of Debit and Credit Balances.

d. Trial Balance

The list of debit and credit balances prepared at any specified time is called a Trial Balance. Under the Double Entry System, since every debit has a corresponding credit, the total of the debits in the Trial Balance will equal the total of credits. If the total is the same, it proves that the books are arithmetically correct.

e. Income & Expenditure Account

The Income & Expenditure account is a summary of the income and expenditure of the relevant accounting period including procession and depreciation. It is equivalent to the profit and Loss Account prepared by commercial organizations. Since only the income and expenditure are to be reflected, the transactions of capital nature should not be included. The expenditure is recorded on the debit side and the income is recorded on the credit side. The balance (difference) represents the excess if income over expenditure of vice versa.

While preparing an Income & Expenditure Account, one should take into account all income pertaining to the relevant period even though not year received and all expenditure pertaining to period although not yet incurred. The Receipts & Payments

Account reflects only the flow of funds during the current period and might include certain income or expenditure pertaining to the previous year now received and disbursed. Receipts & Payment Account reflects only the flow of funds during the current period and might include certain income or expenditure pertaining of the previous year now received and disbursed. Receipts & Payments Account may also include income or expenditure of subsequent year received/or incurred in advanced. Such receipts or payments should be deleted while preparing the Income & Expenditure Account. The Income & Expenditure Account is derived from the Receipts & Payments Account after affecting the necessary adjustments, so as to reflect only the income and expenditure pertaining to the relevant period.

f. Balance Sheet

It is the financial statement prepared to express the state of affairs of an institution as on the financial year. Debit and credit balances as compiled in a Trial Balance are either expenditure, and income or assets and liabilities. Debit balances represent either expenditure or asset and credit balance represent either income or liability.

After transferring debit and credit balances representing expenditure and income and expenditure account, the rest of the balances represent the assets and liabilities and is expressed at the Balance Sheet.

2.4 Principle of Double Entry System

Double entry simply means that every entry will be recorded once as a debit and corresponding as accredit. The Debit and Credit of each transaction completes the principle of double entry.

Debit means A book keeping entry or posting recording the creation of or addition to an asset or an expense or the reduction or elimination of liability, credit, valuation, account or item of net worth or Revenue; an entry on the left side of an account; the amount so recorded..

2.4.1 Cash Book

The cash book is for recording transactions involving the Cash/Bank receipts and payments. The left hand side (known as the debit side) is for recording receipts and right hand side (known as credit side) is for recording payments.

2.4.2 Principles of Debit and Credit

a. Nominal Account

All income and expenses are represented by Nominal accounts. In this account group, all expenses are recorded as debit and all incomes are recorded as credit, i.e. debit all expenses and credit all incomes.

b. Real Account

All assets, which are real and can be seen physically, are grouped under Real Account, like land building, etc. The increase in Real assets is recorded as debit and decrease in such asset is recorded as credit, i.e., debit what comes in and credit what goes out.

c. Personal Account

All accounts with personal names (i.e. receivable and payable) are grouped under this head. In this account head giver's account will

The Receipt's and Payment's sides would have columns for cash and bank transactions. If more than one bank account is held, then the bank columns could be extended. Only those bank accounts which are frequently transacted should be maintained in the cash book and the dormant accounts should be maintained in the ledger.

Hence the literature reviewed in the study has interrelation with one or more issues raised in the study. In the following pages will review the some of the literature available related with specifically INGO and projects.

2.5 Letter of Agreement of Project of NHRC

For the implementation of the project the project enters into agreement through a contract. A sample of the contract is reproduced below:

The Asia Foundation LETTER OF AGREEMENT

Pursuant to our discussions and correspondence and with assistance from the United States Department of State under Grant Agreement No. S-LMAQM-06-GR-186, The Asia Foundation is pleased to provide a grant to the National Human Rights Commission (NHRC) to strengthen its capacity to monitor human rights abuses in order to sustain the peace process and to bolster the legislative framework to better protect and promote human rights in Nepal. The period covered by this grant is November 1, 2006 to September 30, 2007.

Project Description

This grant supports the NHRC in three different areas. First, it provides bridge funding for the NHRC's Human Rights Outreach Program for four months between January 1 and April 30, 2007. This support is expected to cover the gap between the time when the Capacity Development of the NHRC (CDNHRC) project withdraws its support for the Human Rights Outreach Program and the European Union resumes its support. If the bridge period is cut short either by a resumption of the European Union's support for the program earlier than expected or by extension of CDNHRC's support beyond December 31, 2006, it is understood that the Foundation and the NHRC will amend this agreement to reprogram any unspent money into other areas of the NHRC's priority.

Second, the grant aims to reduce the backlog of human rights violation complaints filed at the NHRC as of September 30, 2006 by at least 40 percent. In support of this objective, the grant provides for the hiring and training of 32 fixed-term Human Rights Officers. The Human Rights Officers will be stationed at the regional and/or central offices in proportion to the assessed caseload in different offices. The NHRC

will create Backlog Reduction Cells, comprising of at least one permanent Human Rights Officer and two fixed-term officers with exclusive responsibility for backlog reduction in its regional as well as central offices.

In order to support the mobilization of the fixed-term officers, the grant provides for funds to be utilized for airfare, fuel, and local transportation, along with four motorcycles and desktop computers for the regional offices. It is understood that, in accordance with the Foundation's procurement policy, the equipment will be purchased by the Foundation and handed over to the NHRC. Note that the equipment will be purchased duty-free, and therefore title will remain vested with the Foundation.

The grant also provides support for monitoring the ceasefire code of conduct. Towards this objective, the NHRC will hire and train up to 10 additional fixed-term Human Rights Officers and station them in contact offices and/or regional offices depending on the caseload and posting needs. The grant provides a separate budget line to support the logistics of monitoring missions. The NHRC will likewise create Ceasefire Monitoring Cells in regional and/or contact offices comprising of one permanent Human Rights Officer and up to two fixed-term officers with exclusive responsibility of monitoring the ceasefire code of conduct.

In order to expand NHRC's promotional and protection-related outreach and to strengthen its working relations with human rights NGOs at the local level, the NHRC will organize human rights exhibitions in all four regions. The NHRC will provide continuity to this effort by organizing at least four NGO coordination meetings during the course of this grant.

Third, the NHRC will review at least 10 legal instruments deemed critical to improving the legislative framework for human rights promotion and protection in Nepal. Typically, the legal instruments will be comprised of both the act as well as related by-laws. In some cases, policy directives may also have to be included in the analysis. The findings of each analysis will be disseminated through a press conference. A final compilation of the analyses will be presented in the national

symposium as well as in a Human Rights Compliance Workshop to be conducted for elected members of the Constituent Assembly.

In order to regularly monitor the implementation of this grant, a monitoring committee comprising of the Director of the NHRC, the National Program Manager of CDNHRC, up to three additional staff members nominated by the Director of the NHRC, and a representative of the Foundation will be formed. The monitoring committee will meet at least once a month to review the implementation of activities under this grant and to take necessary decisions on the implementation of the grant activities.

The NHRC and the Foundation also agree to hold a comprehensive review meeting within 60 days of signing this agreement to determine any reprogramming needs or amendments to the agreement to fully utilize the allocated funds and to meet the objectives of this grant.

Budget

The budget summarizing the full extent of the Foundation's financial commitment under this grant is shown below. The budget details are attached and by reference are incorporated in this agreement.

Budget	<u>(Nepali Rs.)</u>
Operational support for the Human Rights Outreach Program	58,56,388
Reducing the case backlog	45,45,000
Monitoring the ceasefire code of conduct	16,25,000
Human rights exhibitions with NGOs	8,58,000
NGO coordination workshop	4,74,000
Training of Fixed-term Officers	8,41,500
Legal analysis and advocacy	11,00,000
National symposium	1,30,000
Human rights compliance education for constituent assembly members	60,000
Total :	1,54,89,888

The NHRC will receive a first installment of Rs. 75,00,000 upon receipt of this signed Letter of Agreement. Upon satisfactory review of the NHRC's progress under this project, including a review of interim financial and narrative reports, the Foundation will pay the NHRC a second installment of Rs. 79,89,888 on or before May 15,2007. All obligations under this agreement will have to be fulfilled within 11 months of signing.

This grant is made on the condition that the funds will be administered according to the terms of this Letter of Agreement and the Foundation's Standard Terms for Grantees. To allow some flexibility in the use of the funds, the NHRC may vary the amounts of the budget line-items by 10 percent where warranted, provided that the total amount of the budget is not exceeded. Variations in excess of 10 percent will require the prior written consent of the Foundation.

Financial Management/Grant Restrictions

It is understood that the NHRC does not expect to obtain funds from other sources for the expenses covered by this grant. If any part of this grant is duplicated by another donor agency, the duplicated funds are to be returned to the Foundation and any equipment financed by the Foundation is to revert to it, unless an alternate disposition is made with the prior written approval of the Foundation. This requirement does not apply to the acceptance of funds for expenses and activities that are not covered by this grant.

To comply with the Foundation's internal audit requirements, all funds disbursed from this grant must be accounted for on an actual expenses basis. The NHRC is expected to administer the funds in accordance with established financial management procedures that will, as a minimum, provide for: a) accurate, current, and complete disclosure of the financial results of the project or activity in accordance with the reporting requirements prescribed in the letter of agreement; b) effective control over and accountability for all funds, property, and other assets received in connection with the Foundation grant; c) comparison of actual expenditures with budget amounts; d)

procedures to minimize the time elapsing between the receipt of installment payments and their disbursement; and e) maintenance of accounting records that are supported by source documents. To assist in this process, a copy of the Foundation's Financial Manual has been provided to you.

If for any reason this project is canceled or cut short, it is understood that the NHRC will make a pro-rated refund of all advanced funds to the Foundation, unless the Foundation agrees in writing to an alternative arrangement.

It is understood and agreed that the NHRC shall maintain books, records, documents, and other evidence in accordance with its usual accounting procedures and fulfilling the minimum requirements of the Letter of Agreement and the Standard Provisions for Asia Foundation grantees.

It is understood that the NHRC is responsible for taxes, insurance, disability, unemployment contributions, and other costs to carry out the agreed activities.

Equipment

As part of this grant the Foundation will provide four motorcycles for four regions and four desktop computers to the NHRC. The NHRC understands that the equipment will be used solely for this grant. Title to the equipment procured under this grant agreement vests in the Foundation during the life of the grant. Once the grant is completed, the Foundation, with approval by the Government of Nepal, may turn over title of the equipment to the NHRC. It is understood that no commitment is made at this time. An inventory list of all equipment should be maintained by the grantee. Upon completion of the grant, the NHRC will submit in writing a list of all the equipment acquired during the grant. This list shall include, at a minimum, a description of the property; manufacturer's serial number; model number, or other identification number; and locations, and locations, use and condition of this property.

The Foundation has made budgetary provision in this grant to cover insurance for the equipment. The NHRC agrees that it will provide maintenance, service, supplies, and insurance for the said equipment once this grant period is over should the NHRC continue to utilize the equipment.

Compliance with other United States Federal Regulations

The NHRC certifies that neither it nor its principals are presently debarred or suspended from any United States federal department or agency. The NHRC also certifies that it has not provided and will not provide support or resources to any individual or entity that advocates, plans, sponsors, engages in, or has engaged in terrorist activity; or to anyone who acts as an agent for such an individual or entity. Support or resources include currency or other financial instruments, financial services, lodging, training, safe houses, false documentation or identification, communication equipment, facilities, weapons, lethal substances, explosives, personnel, transportation, and any other services or physical assets. Any violation of this certification is grounds for immediate termination of the contract and return to the Foundation of all funds advanced to the NHRC under it. The U.S. Department of State reserves the right to terminate or suspend its agreement with the Foundation at any time, in whole or in part. In the event that this should happen, the Foundation also reserves the right to terminate or suspend obligations and amounts not disbursed to its grantees.

Reporting Requirements

Substantive Reports: To facilitate the Foundation's program evaluation requirements, the NHRC is required to submit interim and final substantive reports for this project. The interim report covering the first five and a half months of the grant should be submitted by April 30, 2007. The final substantive report covering the entire grant period should be submitted within one month of the conclusion of the grant period, or by no later than October 31, 2007.

The reports should be frank, descriptive, and presented in a manner that will be useful to the Foundation's current program evaluation and future program planning. They should candidly review all activities conducted under the grant, including a discussion of any problems or constraints that affected the development or conduct of project activities.

Financial Reports: To facilitate the Foundation's internal audit requirements, the NHRC is also required to submit interim and final financial reports for this project. The interim report covering the first five and a half months of the grant should be submitted by April 30, 2007. The final financial report covering the entire grant period should be submitted within one month of the conclusion of the grant period, or by no later than October 31, 2007. The reports should itemize all expenditures related to this project in detail, and should include copies of the reconciled bank statements pertaining to the account opened for the project. Any and all funds not expended for approved project activities should be returned to the Foundation at the time that the final report is submitted, or no later than October 31, 2007.

To assist the NHRC in preparing the financial reports, we will make available in triplicate Foundation Form TAF-209 at the time the grant payments are made. Please complete two copies of the form and return them to this office accompanied by details of expenses, appropriate vouchers and receipts, bank statements and bank reconciliation statements, and cashbook copies. Individuals receiving money from this grant must sign vouchers to acknowledge receipt of funds. Signed vouchers and receipts should be organized and clipped together in the order of the categorization listed in the TAF-209 form.

It is the custom of The Asia Foundation to state its purposes and the provisions of its grants in a Letter of Agreement such as this. If the foregoing represents our mutual understanding and agreement, please so indicate by signing and dating the original and all copies of this letter. The original is for your files; the countersigned copies should be returned to the Foundation. Upon receipt of the countersigned copies, the Foundation will issue a check/bank draft for Rs. 75,00,000 representing the first installment of this grant, along with a partially completed TAF-209 form.

The Asia Foundation is pleased to assist the NHRC in this important initiative. We extend our best wishes for a successful program.

Sincerely,
Nick Langton

Representative

Agreed:

Mr. Dhruba Nepal

Acting Secretary

Date: Oct.20,2006

cc: TAF/SF

Save the Children

Cooperation of Agreement (CoA)
between
National Human Rights Commission of Nepal
and
Save the Children Norway-Nepal

A. Parties to the Cooperation:

National Human Right Commission (Hereinafter-termed to NHRC)

Harihar Bhawan, Pulchowk, Lalitpur, GPOBox:9182

Phone: 977-5010015,5010016,5010017,5010018

Fax: 977-5547973\74\75 E-mail:nhrc@nhrcnepal.org

Save the Children Norway-Nepal(Hereinafter-termed to SCNN)

Jawalakhel, Lalitpur

GPO Box 3394

Kathmandu

Tel 01 5538204\5538705 Fax:01 5538459 E-mail: Post@savechildren-norway.org.np

B. Scope of Cooperation:

i. Save the Children Norway-Nepal (SCNN):

SCNN in a humanitarian, non-governmental, non-lucrative and child rights organization established in 1946, which works for the improvement of the quality of life of children at a national and international level; with headquarter in Oslo, Norway, and with Country Programme office in Nepal since 1984.

ii. National Human Rights Commission of Nepal (NHRC):

NHRC is an independent and autonomous constitutional body provisioned under the interim constitution 2063 which promulgated on 15 January 2007. It was established in 2000 under the Human Rights Commission Act 1997 (2053 BS). Article 131 (part 15) of Interim Constitution has proclaimed the NHRC as a constitutional body with specific mandate to work for the respect, protect and Promote the human rights and to ensure the effective enforcement of human rights. Therefore, as an independent and autonomous constitutional body, NHRC has significant role to play for the protection, promotion and respect of child rights mandated by the UHRC has significant role to play for the protection, promotion and respect of child rights mandated by the UNCRC 1989 and Nepalese law.

iii. Short description of Project:

- Number and name of Project:
610188: Strengthening Child Right Monitoring.

- Location of Project:
NHRC Headquarter. Implementation takes place through the NGRC, NGRC-
Regional and Contact Offices through out the country.

- Target Beneficiaries\ organizations to be supported:
Primary Target Group: Children and their association like Child Clubs,
Secondary Target Group: National and local government agencies, Teacher Union, PABSON, SMC, PTA, Parties, Student union, Election Commission, Bar Association, Youth Clubs, Mother Groups, Community-based Organization, Media, Child Rights Organizations etc.

- Objective of the Project
Overall objective: Contribution for capacity building of NHRC as specialized and independent child rights monitoring, investigation and reporting state body.

Specific objectives:

- Strengthened capacity of the NHRC to protect and promote rights of children.
- Institutionalized monitoring and investigation of child rights as integral part of NHRC monitoring/investigation system.
- Positively influence child related policies and government institutions and follow up of the implementation of the recommendations made in previous years.

▪ Targeted Activities and Cost Estimation

SN	Key Strategy	Target	Budget
1.	Monitor of Child Right Violations on CA election and general situation.	15 district	1,147,995
2.	Interaction on CR issues in CA process with elected constituent members, political parties, civil societies, child clubs etc.	One event	46,000
3.	Collection of issues from children.	1 region	91,000
4.	Investigation of human right violation of children.	10 gross violation cases	490,000
5.	Consultation with Child clubs for Strategy of NHRC 2008-2010	Each regional office	330,000
6.	Study on CRC committee, NHRC and supreme court decision; its recommendations and implementation status.	1000 copies	113,500
7.	Production of annual status report.	2000 copies	140,000

Further detail of the project design, budget and a timeline for implementation are given in the attached proposal documents, annexure-one, which is incorporated as an integral part of this agreement. these provide the basis for implementation with which the NHRC shall comply.

▪ Expected Outcomes of the Project

- NHRC independently communicates with children, effectively monitors the situation of children, and carries out the investigation of time.

- NHRC recommends for legal action to the perpetrators and follows of for appropriate compensation to the children.
- NHRC has strong network and ties with other Child Rights organizations.
- NHRC being able to have positive changes in the child related policies.
- Functions of Child Rights Desk get recognition and become visible within NHRC.

C. Cost of the project:

Summary of Contribution (Cash, Kind and Contribution)

NB: This cost summary is for the project only. The detail of the budget is enclosed with this agreement as an integral part in annexure two.

Parties	Cash NRS	Kind	Remarks
SCNN	NRS2,594,000.00	00	
Total cost	NRS 2,594,000.00		

D. Terms and Conditions:

Both the parties mutually recognize the need to cooperate with each other to ensure timely progress and fulfillment of service to the target beneficiaries at the their best interest. Bi-annual review meetings and need based consultative meeting will be means of and cooperation and cooperation between the parties.

i. Responsibility of the NHRC.

- Implementation of the agreed plan

The NHRC shall carry out the work as per the approved proposal Summary Approval (Annexure-one) which is incorporated as an integral part of this agreement, and according to any subsequent changes submitted by NHRC and approved by SCNN in writing.

- Proper utilization of entrusted fund

The NHRC shall ensure that the resources entrusted by SCNN will be utilized for the agreed activities and ensure that there is a system and procedure in place to prevent fraud and/or corruption. In case activities/objectives have to be altered or part of the fund has to be relocated it shall obtain written approval from SCNN. Budget not utilized during the fiscal year will be returned to SCNN, including the interest earned on SCNN grants deposited into the bank.

- Auditing of entire accounts and relevant record

The NHRC shall facilitate SCNN's external auditor hired for auditing of the NHRC' s accounts on checking and verification of book of accounts and relevant voucher invoices and records during the course of auditing. The NHRC shall allocate 10%of the project overhead budget as audit fee or actual audit fee of 2007 whichever is less within the approved grant. Also allow SCNN staff and representatives to inspect, verify and audit its account directly as and when deemed necessary on mutual agreed time.

- Project Completion Report

The NHRC shall submit a project completion report to SCNN within one month after completion of the work but not later than 20 January 2009.

- Progress and Financial Report

The NHRC shall submit the progress and financial report consisting a) Operational Plans and budgets. b) Fund Accountability Statement, c)Bank Reconciliation statement d)Bank Statement (also implies that the NHRC should open a separate bank account for the grants to be received from SCNN and e) other pertinent documents as and when required within the below mentioned deadlines for liquidation of advances.

Type of Reporting	Reporting Period	Deadline
Quarterly financial and progress Report (Jan-March)	First Quarterly	5 th April
Quarterly financial and progress Report (Jan-June)	Second Quarterly	10 th July
Quarterly financial and progress Report (Jan-Sept)	Third Quarterly	5 th Oct
Annual financial and progress Report	Annual (Jan-Dec)	10 th January next year

The NHRC also shall submit copies of ledger sheet for five highest expenditure items along with quarterly and annual financial report.

- Ethical responsibility and professionalism

The NHRC shall place the welfare of the project uppermost, above personal gain or interest of family members or others in charge of the NHRC who may be personally involved in the affairs affecting the functions of the project. it shall be the ethical responsibility to pursue excellence and exhibit professionalism and to conduct day-to-day functions of the project in a professional manner. The decision related to the project should solely base upon desire to promote the efficient functioning of the project.

- Compliance with government requirement

The NHRC shall comply with all the requirements of the Government and shall indemnify and free SCNN from all claims, if any regarding non-compliance by the NHRC of Government regulations in relation to the execution, conduct and management of the project or otherwise, with respect to all liabilities arising under such regulations. It will be responsible to pay VAT, income taxes, consultancy fee tax, duties and other charges of the government.

- Obligation to return the outstanding fund and assets

At the end of the agreement, the NHRC shall return to SCNN the fund equal to the amount not used or proved misused.

- Alignment with the behavioral \ethical policies

The NHRC shall abide by the key policies provided by SCNN including Child Protection Policy (annexure-three).

ii. Responsibility of SCNN:

- Advice and service

SCNN shall provide, to the extent possible, relevant and timely advice and inform to NHRC for increasing effectiveness in the implementation of the project. This may include conducting feasibility survey\studies on specific projects, monitoring and evaluation, and training for the project as required.

- Orientation and guidelines

SCNN shall provide orientation and guidelines on accounting, project management and other relevant matters including any subsequent additions\deletions\amendments for effective implementation and accountability of the project.

- Monitoring, Review and Evaluation

SCNN shall closely monitor the activities implemented by the NHRC. SCNN will provide written feedback for achieving a quality output and better result of the project. SCNN will arrange project review meetings in which NHRC shall participate. SCNN may also arrange baselines or evaluations incorporating this project, in which the NHRC shall participate.

E. Fund disbursement:**I. Fund will be disbursed as below:**

Subject of available funding; provide the grant of NRs. NRS 2,594,000.00 (Twenty five lakhs ninety four thousands Nepales Rupees only) to the NHRC from 01 January to 31 December 2008 based on the approved work plans and budgets (annexure-two).

II. Execute the transfer of funds according to the approved budget on quarterly basis and according to the request of the NHRC subject to:

- a. Fulfillment of all the legal and administrative requirements.
- b. Receipt of quarterly progress and financial reports of the previous disbursement and
- c. After receipt of satisfactory explanations, if deemed required on the progress and expenditure reports.

F. Time-frame of Agreement:

Date of commencement: 1st January 2008

Date of completion: 31st December 2008

G. Benefits and Sub-Contracting:

- Neither Project staff of the NHRC shall be deemed employees of SCNN for any purpose, nor shall they participate in any SCNN employee benefit.
- NHRC shall not assign its rights or obligations under this agreement in whole or in part, nor enter into any subcontract to perform any portion of this agreement, without the written consent of SCNN.

H. Termination of Agreement:

- Either party may terminate this agreement even before its expiry date, for reason enumerated below:
- If either party commits any breach of their responsibilities stipulated herein the other could terminate the agreement after giving 30 days written notice to the either party.
- If for any reason the NHRC is unable to carry out the Project, it shall notify SCNN in writing 30 day in advance, of its intention to terminate the agreement. As a condition for its discharge, NHRC shall undertake a proper turnover of responsibilities; hand over of assets\documents\files\records etc. and settlement of its financial accounts to SCNN
- Notwithstanding the notice requirement of provision 8.1.above, SCNN may by providing written notice, immediately terminate this agreement with the NHRC any following reasons.
 - A. Loss of confidence in the Project Committee, Project Manager and \or the Project Personnel in the matter of the execution and management of the project;
 - B. Malfunction and misappropriation of project funds by the NHRC
 - C. Negligence or mismanagement of the NHRC to the detriment of the communities of the project.
 - D. Continuous failure to work in agreement and cooperation with SCNN
 - E. Other serious breaches of this agreement;
 - F. Termination of Project Agreement of SCNN by government.
 - G. If SCNN donors fail to provide the adequate fund as per the commitment.

I. Applicable Law and Settlement of Dispute:

This agreement shall be governed by the law of Nepal.

Any controversy or claim arising out of or relating to this agreement, which remains unresolved after negotiation between the parties, shall be submitted for settlement by mediation according to the rules of the courts. Thereafter any unresolved remaining controversy or claim should be settled by negotiation in accordance with the procedure of the organization performing the mediation.

J. Entirety of Agreement:

This agreement displaced any and all other agreements, oral or written, between SCNN and the NHRC with respect to the subject matter here of, and no agreement, statement, or promise relating to the subject matter of this agreement other than that which is contained herein shall be binding upon the parties. This agreement may not be amended except by written agreement of the parties and may not be assigned, in part or in whole, except with the prior written consent of SCNN.

2.6 Review of Earlier Studies

In Nepal, very few independent studies have been undertaken related to Project and GON Accounting. However, some independent studies and some university theses related to this topic have been reviewed under this study.

The purpose of this review is to bring in light in brief the important work done on Accounting in NHRC. Some of the literature related to accounting has been reviewed in the following paragraph.

2.6.1 Review of Related Books

Fago, Subedi, Gyawali (2004): prepared a book “Management Accounting.” In this book, he described concept of Accounting –

Accounting refers to the process of identifying, measurement, classifying, recording, summarizing and interpretation of the transactions in terms of money. Therefore, accounting is an art of recording, classifying, summarizing the transactions in financial terms to reflect financial position of whole transactions. Primarily, the main objective of accounting was to ascertain the result and financial position of business activities of accounting of particular period. At present, the scope of accounting has been increased with increase in the competition and business complexities. Therefore, it also tries to meet the needs of various parties like managers, creditors, government, suppliers, customers etc. Generally, accounting information is used for both internal and external purpose.

External use: Generally, the external parties like creditors, government, suppliers, customers etc use accounting information to meet their needs.

Internal use:

Department managers, employees and workers can use accounting information to take internal decisions.

Bajracharya, Ojha, Goet, Sharma (2008): prepared a book “Managerial Accounting, Nepalese Perspective.” In this book, he described concept of Accounting. Accounting is concerned basically with providing financial information that help decision makers to make economically rational decisions. Managerial accounting is defined as the process of identifying, measuring and communicating economic information to permit informed judgments and decisions by users of the information. Managerial accounting is the presentation of accounting information to formulate the policies to be adopted by the management and assists its day- to –day activities.

Wagle and Dahal, (2004): prepared a book “Managerial Accounting”. In this book, he described concept of Management Accounting – Management accounting or accounting for management refers to accounting information developed for managers within an organization. In other words, it is the process of identifying, measuring, analyzing, interpreting and communicating information to help managers in fulfilling

organizational objectives or goals. Thus management accounting can be viewed as the accounting equipped to respond the growing complexities of modern organization.

Objectives or Functions of Management Accounting

The basic objectives or functions of management accounting can be expressed as follows:

1. To provide information to different levels of managers for decision making and planning to optimize the use of resources.
2. To assist managers in directing and controlling operational activities.
3. To motivate managers and other employees toward the attainment of the organizational goals.
4. To measure the performance of activities, subunits, managers and other employees within the organization.

2.6.2 Review of Thesis

Malla (2002): Prepared a study entitled “**Accounting Problem in Social Development Projects**” submitted to Tribhuvan University. Among the Various objectives, the relevant to this study were “to evaluate the possibility in the uniformity in accounting or the integrated accounting system for the projects particularly related to the following propositions:

- a) To find possible solution on the accounting problems of social Development projects.
- b) Conflicting and complicated issues related with accounting and finance.
- c) To provide possible suggestion for the development of a general guidelines for the uniform type of accounting as like in other countries.
- d) To point out the possible ways of amendment in lacking in the systems and toll used for accounting.
- e) The NGOs have limited resources for developing the accounting and Financial manuals.
- f) To simplify the accounts so that it may be accessible to non accounting professionals too the extent possible.

The major contents of the research are also made to bring up pertinent issues that are being widely talked about especially with in the accounting issues of project and NGO's. The size of human resources available and used also has some impact upon it. Hence there is some more similarity in the system and process of accounting. There has been very less efforts been made on been made on the development or improvement of the accounting system of INGOs. Due to the different interest and nature, geographical condition, time period, country, government policy, international and nation political scenario etc the projects are carrying their activities on one their way. Even the fund received within the country is unknown. One gate system was expected few years before but still it is in process. There is many more problems in the execution level of the project. Government has not been able to provide clear vision of development. All the developing agencies, UN Agencies and other development sectors should have a greater coordination for not to repeat the same programme and duplication of the activities. Projects have recognized as the effective instrument to deliver the services at the grass root level. During the process of providing the services NGOs are facing different challenges.

Pokhrel (2002): Prepared a study on the topic of **“A study on HMG/N Project Accounting Information System”** submitted to FOM, Tribhuvan University.

The relevant objectives set by Mr. Pokhrel were “to find out the types of financial information needed by the planners of the development projects in Nepal and that by the donors, analyze the weaknesses and strengths of PAIS and collect recommendations for improvement in PAIS.

After analyzing the available data and information using various financial tools, he summarized his findings as:

The improved PAIS can be made more effective and applicable by making it mandatory through enforcement of law, by unanimous recognition and acceptance by both government organizations and donors, by providing proper training to project accounting and other associated people and by conduction propaganda and demonstration program in favor of the system .Most of the district level offices and

central level government organizations believe that the improved PAIS would be more effective in better fulfilling the financial information needs of planners and donors.

Malla (2004): Conducted a thesis on the topic of “**A study on Programme Budgeting and it's application in the accounting system**” with special reference to the CTEVT submitted to FOM, Tribhuvan University.

The Objectives of this study are:

- a) Identify the general budgetary process of CTEVT
- b) Identify the gap between the budgetary concept and practice
- c) Find out the major problems of budgeting and accounting and
- d) Recommend for various improvements in the financial management system of CTEVT with special emphasis on the accounting system.

Its conclusions:

Incorporation of all these systems of accounts is expected to alleviate the anomalies involving the practices such as" rush by the end of the year", non-exhibition of functions or activities performed, and non-integration of annual accounts. These systems will also make a significant contribution to the enhancement of the completeness, actuality and promptitude of financial reporting systems involving accrual accounting, functional accounting, Project monitoring and project appraisal etc.

Pokharel (2005): Prepared a study entitled “**Management Information System and Governance Status in Community Forest User Groups of Kathmandu District**” submitted to FOM, Tribhuvan University. She has tried to analyze the status of MIS in Community forest user groups and has also pointed out the problems regarding to the participation of community forestry user groups. The main objective of this study was to explore the existing status of community forestry management information system. MIS is the component of the organizational system that provides information for

planning activities plans and furnishes the essential feedback information necessary to achieve, stability through control. MIS play a vital role for effective and efficient management. The study showed that CFUGs use the right impact of informational flow but they did not know the value of information as well as MIS. The study revealed that there are some problems regarding the governance of CFUGs and the governance coaching is essential to bring them in the right track.

Karna (2005): Prepared a study entitled “**A Case Study on Management information System of Plan Nepal**” submitted to FOM, Tribhuvan University. A study of system Analysis and Design has objective of the study to analyze the existing management information system of PLAN Nepal. Examine the flow of information between different level of management and different divisions, branches, program units of PLAN Nepal. Find the gap in existing information system and provide recommendations for the betterment if it is needed.

Major findings of the study:

It is found that PLAN Nepal has bought changes in its system from time to time on sectoral basis in order to cope with problems encountered during the process of program implementation in different disadvantageous areas/ communities. It is found that there are different program units working at eight districts of our country o facilitate children, their families and community. the MIS implemented in it regulates the employees to collect information from these different areas where its programs reached. The major strength of MIS in PLAN Nepal implies the collection, compilation and analysis of data in a regular basis to monitor its program performance and the way to formulate short-term strategies. The total activities of MIS are limited with the reporting of internal financial indicator. There is no any other provision except manual system to collect and investigate the information from external environment that influences the sustainability of MIS.

2.6.3 Review of Research Reports

S.R. Pandey, FCA prepared National Human Right Commission Nepal, Accounting Manual -2002(B.S. 2059)

2.7 Research Gap

There are only few studies have done & prepared in the field of accounting by the number of experts & students. The previous studies has described on concept of accounting, management accounting, budgeting, project accounting information system, management information system. This thesis is prepared specially on project and GON accounting of National Human Rights Commission. It's objectives are present financing pattern, present reporting formats, present problems of accounting of NHRC. This is first thesis prepared on this topic.

CHAPTER- 3

RESEARCH METHODOLOGY

Research is scientific or critical investigation aimed at discovering and interpreting facts.⁸ Research is any original and systematic investigation undertaken in order to increase knowledge and understanding and to establish facts and principles. It comprises the creation of ideas and generation of knowledge that lead to new and substantial improved insights and/or the development of new materials, devices, products and processes. It should have the potential to produce results that are sufficiently relevant to increase knowledge. Good reflective inquiry produces theories and hypotheses and benefits any intellectual attempt to analyze facts and phenomena.⁹

Research methodology is a way to systematically solve the research problem .It may be understood as a science of studying how research is done scientifically. Research methodology refers to the overall research processes, which a researcher conducts during his study. This chapter describes about the research design, population and sample, sources of data, data collection techniques, data analysis tools and limitations of the methodology.

3.1 Research Design

A research design is the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure. In fact the research design is the conceptual structure within which research is conducted; it constitutes the blue print for the collection, measurement and analysis of data. By research design we mean an overall framework or plan for the collection and analysis of data .The research design serves as a framework for the study, guiding the collection and analysis of the data. Research design is the plan structure and strategy of investigation. A researcher can design a research in many different ways. Most of the data and information of the study are concern with past phenomena of the performance. So it can be regarded as historical research design. This study is based on recent five years historical data from F/Y 2060/61 to 2064/65

⁸ <http://en.wikipedia.org/wiki/Research>

⁹ <http://www.nipissingu.ca/research/downloads/DefnofResearchforwebsite.doc>

3.2 Population & Sample

In order to benefit this study, this report aims of studying present accounting system of National Human Rights Commission. Sampling will also be done questionnaires & personal interviews. The following table shows the groups of respondents and the size of samples.

Table No. I

Groups of Respondents and Size of Samples for Each Group

S.N.	Category	Respondents	Samples Size
1.	Financial Department		5
		Accountants -5	
2.	Planning Department		3
		Planning officers -2	
		Program Officer -1	
3.	Administrative Department		5
		Administrative officer -2	
		Personnel Officer -1	
		Store Keeper – 1	
		Administrative Assistant -1	
Total			13

3.3 Nature & Sources of Data

In order to achieve the real and factual result out of this research, both primary as well as secondary data have been collected but most of the data and information used in the study are based on secondary sources.

The sources of data collection have seen classified into two groups:

3.3.1 Primary Sources of Data

Which collecting primary data and information, different methods have seen used, they are:

a. Observation Method

Observation method is direct way of gathering information from a particular field, area or event. It is one of the best ways for the researcher to get the real information. By following this method, the researcher has frequently visited the different departments of NHRC and observed on the existing systems.

b. Questionnaire Method:

During the course of research study, different questionnaires have been designed as per the requirements of research study. The list of questionnaires and their types are attached in the research study. The list of questionnaires has been distributed to the employees of NHRC from different divisions.

3.3.2 Secondary Sources of Data

Secondary data is classified as the results and data collected by previous information received from Annual reports of NHRC, Financial reports, publications, books, journals, newspaper, reports and dissertations etc. with reference to the research study the different secondary information has been collected from different sources are:

- ❖ Annual reports of the NHRC
- ❖ Review of Published and unpublished documents of NHRC.
- ❖ The reports received from different regional and contact office of NHRC.
- ❖ NHRC's websites
- ❖ Thesis related with accounting available at campus libraries, central library, Tribhuvan University,
- ❖ Human Rights Commission Act, 2053(1997)
- ❖ National newspaper, journals, articles on the concerned subject etc.

3.4 Data Collection Procedure

The Procedures employed for data collection in this study are:

- ❖ The bibliography were prepared first on the basis of available books, reports, journals, research studies, financial statements, project appraisal reports, unpublished dissertations, official records and much information will be gathered by the discussion with NHRC staffs.

- ❖ Some thesis collected from the central library (T.U), Shanker Dev Campus Library, Nepal commerce Campus Library, National Library and NHRC's Library.
- ❖ Primary data were gathered from personal questionnaires and interview with staff of NHRC. The questions are developed after the discussions with program officers of NHRC. Questionnaires were sent to them and collected later.

3.5 Tools and Techniques of Analysis

There have been used statistical tools and graphical tools for data processing procedure. Collected data and literatures have been processed on the basis of their importance and authenticity for the study. Information has analyzed qualitatively. The data gathered from observation and various sources have been presented in the data diagram, entity relationship diagram, flow chart and other various tools. According to Chinese proverbs "A picture is worth a thousand words". But it's rather important to know which picture and which low words. There is no question that graphical tools provide excellent pictorial patterns that readily depict procedural detail. However, if graphical tools are misused, the wrong picture may lead to the wrong software.

Tools and Techniques used are as follow:

- ❖ Tables and figures
- ❖ Flow charts

Mostly the sources of data are from quantitative data by the structures interview. In this study, the simple arithmetic percentage is used for analyzing the opinion expressed by the respondents. This percentage is used for a making conclusion on the agreement or disagreement on the issues raised by the researcher. This also shows the percentage of the respondents who agree or disagree with the certain issues raised in the study.

CHAPTER - 4

DATA PRESENTATION AND ANALYSIS

This Chapter presents the analysis and interpretation of the data. The first part describes basic characteristics of respondents. During the course of research study, different questionnaires have been designed as per the requirements of research study. The list of questionnaires and their types are attached in the research study. The list of questionnaires has been distributed to the employees of NHRC from different divisions. These discussions are based on the practical experience of the researcher. After all, the better accounting system depend upon the knowledge of the accounting professional involved the finance section.

Various tables and diagrams have been used for the clear presentation and analysis of the data. Its help to find out the issues and problem related with accounting system of NHRC.

Basic characteristics of the Respondents

S.N.	Category	Respondents	Samples Size
1.	Financial Department		5
		Accountants -5	
2.	Planning Department		3
		Planning officers -2	
		Program Officer -1	
3.	Administrative Department		5
		Administrative officer -2	
		Personnel Officer -1	
		Store Keeper – 1	
		Administrative Assistant -1	
		Total	13

4.1 Presentation and Analysis of Questionnaires:

A. With regard to face the problem on preparation of financial report for the donor

The observed data shows that every Section has more than one recommendation. Cent percent sections have problem on preparation of financial report for donor because donor's format is not clear and regularly change in budget head. 40 percent of financial section have problem because of not clear in donor's format. Another 40 percent of financial section have problem because of change in budget head. 20 percent of financial section have problem because of lack of knowledge of reporting in donor's format.

Table No. II

Problem on Preparation of Financial Report for the Donor,

S.N.	Division/ Section	A	b	c
1	Financial Section	2 (Yes)	2 (Yes)	1 (Yes)
2	Planning Section	-	-	-
3	Administration Division	-	-	-
Total (Yes)		2 (Yes)	2 (Yes)	1 (Yes)
Percentage		40%	40%	20%

- a) Format is not clear
- b) Regularly change in budget
- c) Lack of knowledge of reporting in donor's format

For the above table it shows that three sections of NHRC involved in the questionnaire. Financial section, Planning section and Administration Division

B. Problem to produce a reconcile report to regional and contact offices with central office.

The responses regarding the problem to produce a reconcile report to regional and contact offices with central office are tabulated in Table no. 4.1.2. The observed data shows that 30 percent of financial section have problem to produce a reconcile report

to regional and contact offices because of not reporting on time form regional and contact offices. 30 percent of financial section has opinion no proper follow –up from central offices. Similarly 40 percent of them have strongly responded that because of not computerized system in Regional offices and contact offices.

Table No. III

Problem to Produce a Reconcile Report.

S.N.	Division/ Section	A	b	c
1	Financial Section	2 (Yes)	2 (Yes)	3 (Yes)
2	Planning Section	-	-	-
3	Administration Division	-	-	-
Total (Yes)		2 (Yes)	2 (Yes)	3 (Yes)
Percentage		30%	30%	40%

- a) Reporting is not on time from Regional offices and contact offices.
- b) No proper follow-up from Central office
- c) Not computerized system in Regional offices

C. Causes of not submitting monthly financial report from Regional offices and contact offices on time

With regard to the causes for delay of submitting monthly financial report by regional and contact offices, co-ordination is weak has found to be the main reason to which 45 percent of all agree. Likewise 25 percent attributed to over pressure of work. 30 percent attributed no any reward and penalty system.

Table No. IV

Causes of not Submitting Monthly Financial Report from Regional offices and contact offices

S.N.	Division/Section	a	b	c
1	Financial Section	3 (Yes)	3 (Yes)	1 (Yes)
2	Planning Section	1 (Yes)	-	2 (Yes)

3	Administration Division	2 (Yes)	-	1 (Yes)
Total (Yes)		6	3	4
Percentage		45%	25%	30%

- a) Co-ordination is weak.
- b) Over pressure of work
- c) No any reward and penalty system

D. Causes of not submitting the settlement of advance in time.

With regard to the causes of not submitting the settlement of advance on time, a unanimous views and beliefs were found in all sections. About 65 percent of the them are in favor of lack of knowledge of accounting in other department. 35 percent beliefs no clear policy.

Table No V

Causes of not Submitting the Settlement of Advance

S.N.	Division/Section	A	b	c
1	Financial Section	3 (Yes)	-	3 (Yes)
2	Planning Section	2 (Yes)	-	-
3	Administration Division	2 (Yes)	-	1 (Yes)
Total (Yes)		7	-	4
Percentage		65%	-	35%

- a) Lack of knowledge of accounting in other department
- b) Busy in regular field visit.
- c) No clear policy

The questionnaire were either asked for a yes/no response or asked form alternatives where most one was important. For this purpose, structured questionnaire was distributed to the selected respondents.

4.2 Presentation of Different Financial Report Formats Needed by Donors.

NHRC produce different types of financial reports needed by different donors.

A. Asia Foundation project needed financial report as follows

- a) The Asia Foundation – Grantee Financial Report and Certification

b) Financial report.

THE ASIA FOUNDATION--GRANTEE FINANCIAL REPORT AND CERTIFICATION

Annex I

GRANTEE: National Human Rights Commission ISSUING TAF OFFICE: Nepal
 PROJECT TITLE: Strengthening National Human Rights Commission GRANT PERIOD: From: 10/1/2006 To: 9/30/2007
 PROJECT TASK GRANT NUMBER: 31191.101 REPORTING PERIOD From: 10/1/2006 To: 3/15/2007
 REPORT DUE DATE : _____ Interim: _____ Final: _____

This form is designed to provide The Asia Foundation with financial information required to satisfy its auditors that the money from this grant has been utilized for the purposes intended. Please fill it in as completely as possible and return two copies to the Foundation, retaining a third copy for your own records.

A. DISBURSEMENTS by The Asia Foundation to Grantee:

Date	Check/Voucher No.	Local Currency
11/10/2006	CK#535831	7,500,000.00
3/9/2007	CK#683969	1,567,940.00
6/29/2007	CK#840647	4,000,000.00
9/24/2007	CK# 982352	648,041.00

13,715,981.00 Total Disbursement
13,039,726.43 Less: Expenditures Previously Reported
676,254.57 Balance to be Accounted for

D. Letter of Agreement/Amendment Information

Date Signed	Countersigned
10/20/2006	10/20/2006
2/1/2007	2/1/2007
6/10/2007	6/10/2007
9/10/2007	9/10/2007

B. FINANCIAL REPORT- see page 2

C. REQUIRED DOCUMENTATION FROM GRANTEE

TAF 264CS - Cost-Sharing Contribution Record Receipts
 Bank Statements Other _____

D. CERTIFICATION - I certify that the amounts listed in Part A above have been received, and expended as reported in Part E, in accordance with the conditions of the cited letter(s) of agreement. These expenditures are substantiated by documentation in our files. All money received and not reported as having been expended

together with any interest earned on this money has been returned to the Foundation, with the following exceptions:

 Date Grantee Signature _____

 Officiating Secretary

FOR THE ASIA FOUNDATION USE ONLY			
Verified and Concurred by TAF:			
Issuing Office:	Date	Signatu	Title
San Francisco:	Date	Signatu	Title

B. FINANCIAL REPORT - Summarize and list expenditures by categories (examples: travel, honoraria, stipends, supplies, equipment, etc) which conform to the budget categories used in the letter(s) of agreement (or proposal to the foundation or other document(s) on which the grant was based). And Attached sheets with the details

Items	Budget Line Items	Grantee Approved Budget	Cummulative Advances	Disbursed this Period	Balance to be Accounted for	Cummulative Expenditures	Expended July-September	Total Expenditures	Unexpended Balance
1	Operational support for Outreach Program	9,150,141	8,507,006	643,135	9,150,141	5,581,669	3,183,185	8,764,853	385,288
2	Reducing the backlog cases	2,619,840	2,619,840		2,619,840	1,517,913	1,101,333	2,619,247	593
3	Monitoring the CPA	592,500	592,500		592,500	185,405	427,597	613,002	(20,502)
4	Human Rights exhibitions	482,500	482,500		482,500	235,564	209,083	444,647	37,853
5	NGO coordination workshop	270,000	270,000		270,000	4,240	114,786	119,026	150,974
6	Training for Fixed-term Officers				-	1,365		1,365	(1,365)
7	Legal analysis and advocacy	475,000	475,000		475,000	-	409,493	409,493	65,507
8	National symposium	126,000	121,094	4,906	126,000	-	69,459	69,459	56,542
9	Human rights compliance education				-	-		-	-
	Total	13,715,981	13,067,940	648,041	13,715,981	7,526,156	5,514,935	13,041,091	674,890

Less: Money Refunded to the Foundation (date):

Total funds to be Accounted For:

Interest earned on advances:

For Period (from/to):

Remarks / Comments:

B. European Commission Needed financial Report as Follows

The final report needs to account for all costs incurred since the beginning of the project

Description	Unit	Duration	Real expenditure			In contract			If difference from contract, please explain
			No of Units used	Rate EUR / Unit used	Total amount spent - EUR	No of Units in contract	Rate EUR / Unit in contract	Total amount in contract EUR	
1. Human resources									
<i>Salaries</i>									
1.1.1 Technical	permonth		28	3,358.94	94,050.454	28	4,616.04	129,249.00	All the regional offices are not open in same time and NHRC's basic salary based on government salary.
1.1.2 Administrative/ support staff	permonth		28	1,850.84	51,823.397	28	2,337.43	65,448.00	
<i>Per diem</i>									
1.3.1 Abroad (staff assigned to the Action)	perdiem		60	94.40	5,663.735	42	238.10	10,000.00	According to NHRC Project rules perdiem is vary by the place.
1.3.2 Local (staff assigned to the Action)	perdiem		1200	12.44371	14932.452	1850	13.5135135	25000	
1.3.3 Seminar/conference participants	perdiem		51	5.09211765	259.698	300	8	2400	According to NHRC Project rules perdiem is vary by the place, where programme are holds. So for the local participant no need to give allowances.
Sub-total human resources					166,729.74			232,097.00	
2.Travel									
<i>International travel</i>	per flight		7	608.08	4,256.538	5	912.00	4,560.00	
Local travel	per month		28	469.474714	13145.292	28	582.142857	16300	The high number of casaes takes more followup action so travels cost is little high.
Sub-total travel					17,401.83			20,860.00	
3. Equipment and supplies									
3.1 Purchase of 4 wheel vehicles	Per vehicle		1	21309.315	21309.315	1	22100	22367	The previous data is changed due to reverse entry.
3.2 Purchase of Motorbikes	Per mobike		8	1,145.80	9,166.434	8	1200	9,700.00	
3.3 Furniture, computer equipment	Per set		115	450.934843	51857.507	35	1536.08571	53763	The proposed unit rate is higher then actual market rate, hence a higher achievement of unit
3.4 Spare parts/equipment for machines, tools	Per set		11	521.918	5741.098	5	1000	5000	The proposed unit rate is higher then actual market rate

Description	Unit	Duration	Real expenditure			In contract			If difference from contract, please explain
			No of Units used	Rate EUR / Unit used	Total amount spent - EUR	No of Units in contract	Rate EUR / Unit in contract	Total amount in contract EUR	
3.5 Other (please specify) Battery Power Back Up	Per set		9	389.594	3506.346	4	925	3700	We didn't buy a heavy power back up like generator yet. That's why unit rate is low.
Sub-total equipment and supplies					91,580.70			94,530.00	
4. Local office / project costs									
4.1 Vehicle costs	Per month		28	228.98	6,411.477	28	250.00	7,000.00	
4.2 Office rent	Per month		28	648.460179	18156.885	28	678.571429	19000	we did not open all regional office at same time so total expenditure in rent is less, that makes unit rate low.
4.3 Consumables - office supplies	Per month		28	385.752929	10801.082	28	541.892857	15173	Since the project staff are not sufficient, additional staff from NHRC and CDNHRC are used for monitoring and other relevant tasks. Similarly the high numbers of cases directly increase the operation cost.
4.4 Other services (tel/fax, electricity/heating, maintenance)	Per month		28	545.50375	15274.105	28	607.142857	17000	
Sub-total local office / project costs					50,643.55			58,173.00	
5. Other costs / services									
5.1 Publications ¹⁰	Per publication		4	713.79	2,855.159	2	4,500.00	9,000.00	
5.2 Studies, research ¹⁰	Per study		2	2,861.33	5,722.668	2	5,000.00	10,000.00	
5.3 Auditing costs	Per audit		1		1,612.996	1	2,398.00	2,398.00	
5.4 Evaluation costs	Per evaluation		1		4,214.165	1	6,000.00	6,000.00	
5.5 Translation, interpreters	Per translation							1000	
5.7 Costs of conferences/seminars/ tings/workshops ¹⁰	Per seminar		11	454.225545	4996.481	5	2100	10500	We organized seminars / workshop in each regional office so each seminar cost is very low. So achievement unit is high.
5.8 Staff Training and Development (in-country)	Per training		3	2158.91267	6476.738	2	5000	10000	local traing cost is low than estimated and for the local participant no need to give allowances, that's make training cost lesser.
5.9 Staff Training and Development (overseas)	Per training		3	3181.824	9545.472	4	4285	17140	

Description	Unit	Duration	Real expenditure			In contract			If difference from contract, please explain
			No of Units used	Rate EUR / Unit used	Total amount spent - EUR	No of Units in contract	Rate EUR / Unit in contract	Total amount in contract EUR	
Sub-total Other costs / services					35,423.68			66,038.00	
6. Real estate and works									
Sub-total real estate and works									
7. Other									
Sub-total other									
A. Total direct costs					361,779.49			471,698.00	
8. Administration (Maximum X % of A. Total direct costs - see % in contract budget)					21,993.548				
TOTAL PROJECT COSTS (A + 8)					383,773.042				

Source of Funding	Amount in EUR	% of Total costs
European Commission contribution	405,000.00	
Other contributions		
Interests accrued	861.24	
Total financial contributions	405,861.24	

Start date of project : 2004-03-01

End date of project : 2006-06-30

Please attach a list of the exchange rates used (exchange rate, month, year)

Name and signature of the accountant	Date
Rara Karmacharya	10/27/2006

Name and signature of the person responsible for the contract	Date
Dhruba Nepal	10/27/2006

**C. Capacity Development of National Human Rights Commission Needed
Expenditure Report as Follows**

Expenditure report

Project - Capacity Development of National Human Rights Commission

EXPENDITURE REPORT FOR THE PERIOD OF 1 APRIL - 30 JUNE, 2008

Opening Advance						439,457.68	
Advance Received for the Quarter						1,708,037.75	
otal Fund Available				II QTR	2,147,495.43		
Key Activities	Account Heads	Approved Budget in NRs	Expenditure of April to June , 2008	Expenditure of July, 2008	Expenditure of April to July, 2008	Budget Balance	Remarks
Output- NHRC capacity developed to monitor human rights situation, investigate serious violations of human rights and take all the necessary actions within its power.							
Investigation and Monitoring of Human Rights Violations	Travel (TA and DA)	1,343,634.00	607,342.62	168,903.03	776,245.65	567,388	
	Miscellaneous expenses	412,685.00	142,127.01	32,302.18	174,429.19	238,256	
	Supplies	226,000.00	113,912.43	5,797.00	119,709.43	106,291	
	Rental and maintenance costs of other equipment	478,509.00	169,984.68	34,159.50	204,144.18	274,365	
Sub total		2,460,828.00	1,033,366.74	241,161.71	1,274,528.45	1,186,300	
Appointment Process of Secretary	Advertisement of Secretary	41,646.00			-	41,646	
	Miscellaneous of Secretary	5,000.00			-	5,000	
	Consulation of Secretary	79,100.00			-	79,100	
	Contactual Sevices (Interns)	12,266.66			-	12,267	
	Contactual Sevices(Payable salary)	2,118.25			-	2,118	
Development of antimortem data form		200,000.00	21,000.00	151,770.00	172,770.00	27,230	
Sub total		340,130.91	21,000.00	151,770.00	172,770.00	167,361	-
Grand total		2,800,959	1,054,366.74	392,931.71	1,447,298.45	1,353,660	

D. Child Rights Desk of NHRC (Save the Children) Needed Fund Accountability

Statement as Follows

National Human Rights commission

Harihar Bhawan , Pulchock, Lalitpur

Fund Accountability Statement

Project Activity title : Child Rights Desk

Doners Name : Save The Children Norway

Period: July 1, 2008 to September 30, 2008

Currency :NRs.

Particulars (Income)		Balance b/d	Grant Received in this period	Total grant Received	Total grant Approved	Balance of Grant
Save The Children Norway		763,779.85	1,000,000.00	1,763,779.85	2,594,000.00	
National Human Rights Commission						
Total		763,779.85	1,000,000.00	1,763,779.85	2,594,000.00	(1,830,220.15)
S.N.	Particulars(Expenditure)	Total Expenditure till June	Total Expenditure in this Month	Total Expenditure till this month	Toal Budget Approved	Balance of Budget
1	Monitoring of Child Rights Violations on constituent assembly and others general situation monitoring	336,005.65	99,556.00	435,561.65	866,105.65	430,544.00
	a. DSA and Accomodation	195,375.00	54,550.00	249,925.00	396,975.00	147,050.00
	b. Travel cost	109,437.65	35,827.00	145,264.65	322,937.65	177,673.00
	c. Facilitator (2 Person/day & max.1 days if necessary)	4,800.00	2,500.00	7,300.00	14,800.00	7,500.00
	d. Meeting, interactions /Hall rent, food (in 15 mission)	10,478.00	802.00	11,280.00	80,478.00	69,198.00
	e. Stationaries / Materials(banner, telephone, photocopy etc)	15,915.00	5,877.00	21,792.00	50,915.00	29,123.00
2	Investigation of human rights violations of children	-	12,160.00	12,160.00	604,500.00	592,340.00
	a. DSA & Accomodation	-	11,700.00	11,700.00	432,000.00	420,300.00
	b. Travel Cost (Inland, motor hire, poter etc)	-	-	-	37,500.00	37,500.00
	c. Transportaions(Air Travel)	-	-	-	-	-
	d. Facilitator (2 Person/day & max.1 days if necessary)	-	-	-	15,000.00	15,000.00
	e. Interactions, meeting, tea, food, Hall rent)	-	-	-	90,000.00	90,000.00
	f. Stationary/ Materials (banner,telephone, photocopy etc)	-	460.00	460.00	30,000.00	29,540.00
3	Interaction program on issue of child rights during Constituent Assembly process with CA member, political parties and civil society including child club				161,000.00	161,000.00
	a. Preparation	-	-	-	2,000.00	2,000.00
	b. Consultation meeting with stakeholders	-	-	-	10,000.00	10,000.00

Particulars (Income)		Balance b/d	Grant Received in this period	Total grant Received	Total grant Approved	Balance of Grant	
	c	prepare concept paper and facilitator	-		10,000.00	10,000.00	
	d	Tea/ Snacks/ Lunch			60,000.00	60,000.00	
	e	Transportation/ DSA			60,000.00	60,000.00	
	f	Stationaries / Materials(banner, telephone, photocopy etc)			10,000.00	10,000.00	
	g	Miscellaneous			9,000.00	9,000.00	
4	Conduct workshop meeting with children, Stakeholders and collect voice of children by NHRC (5 programs)		-	64,831.25	64,831.25	425,000.00	360,168.75
	a	Preparation	-		5,000.00	5,000.00	
	b	Consultation meeting with stakeholders	-		10,000.00	10,000.00	
	c	prepare concept paper and facilitator	-		35,000.00	35,000.00	
	d	Travel cost (DSA, loading, Air ticket, Inland travel,local travel, travel vehicle hire fuel and maintainance etc)		64,516.25	64,516.25	200,000.0	135,483.75
	e	wokshop Tea/ Snacks / lunch			160,000.0	160,000.00	
	f	Stationaries / Materials(banner, telephone, photocopy etc)		315.00	315.00	10,000.00	9,685.00
	g	Miscellaneous			5,000.00	5,000.00	
5	Produciton and Dissimainaiton of Annual Status Report on Child Rights, 2008				153,000.00	153,000.00	
	a	Preparation	-		-	-	
	b	Designing, Translation and Editing	-		50,000.00	50,000.00	
	c	Printing & Publishing, dissimination			100,000.00	100,000.00	
	d	dissimination			-	-	
	e	Stationaries materials			3,000.00	3,000.00	
6	Produciton and Dissimainaiton of study on CRC Committee's , NHRC's and Supreme Court's decision and recomendaiton and its implementation status Report				148,544.85	148,544.85	
	a	Preparation and update for 1 person hire			35,000.00	35,000.00	
	b	Designing, Translation and Editing			30,000.00	30,000.00	
	c	Printing & Publishing, dissimination			80,000.00	80,000.00	

Particulars (Income)		Balance b/d	Grant Received in this period	Total grant Received	Total grant Approved	Balance of Grant
	d	Stationeries materials		-	3,544.85	3,544.85
7	Conduct interaction program on NHRC's strategy plan and work plan (2008-2010) with stakeholders including child participants					
	a	Preparation		-		
	b	Consultation meeting with stakeholders		-		
	c	prepare concept paper		-		
	d	DSA/ Travel (Participants and NHRC's commissioners, staffs)		-		
	e	Tea/ Snacks / lunch		-		
	f	Stationeries / Materials		-		
	g	Miscellaneous		-		
8	Overhead & Management Cost :		-	-	235,849.50	235,849.50
	Total		336,005.65	176,547.25	512,552.90	2,594,000.00
					2,081,447.10	

Balance of the Fund:(Total Grant Received-Total Expenditure)	
Total Balance	1,251,226.95

Balance Represented by:

Bank Balance	112,065.44
Advance in Regional offices offices for Monitoring, Investigation of Human Rights Violations and workshop.	1,035,900.00
Remaining Advance	110,000.00
Production of Annual Status Report 2007 on Child Rights	(6,738.49)
Total	1,251,226.95

Rara Karmacharya
Accountant
Date :

Durga Khadka
Deputy-Director
Date :

Bishal Khanal
Secretary
Date :

E. Separately Project wise Financial Report -OHCHR Financial Report as follows

National Human Rights Commission

Harihar Bhawan,Pulchok,Lalitpur

Yearly Financial statement for the Fiscal year 2064/065

Project title: Integration of Dalit Rights promotion program in the activities of the national institution.

Donner's Name: OHCHR –NHRC

Bank Name : Himalayan Bank Ltd. Pulchok

Account

No. : 006-00329300018

Opening Fund balance

Amount NRs.

--	--

Fund Received during this period

746,350.00

Total

746,350.00

Expenditure for the month of Shrawan 1,2064 to Asad 31,2065

A/c Head no.	Description(A/C Head)	Amounts Nrs.
1	Sub- contacts	27,419.00
2	Human Resources	81,720.00
3	Travel (for core personnel and consultants)	86,603.00
4	Training and seminars activities	6,855.00
5	Other operating costs	20,020.05
	Total	222,617.05

Fund balance as on Asad 31 , 2065

523,732.95

Represented by

NRs.

Cash and Bank	401,872.95
Dhangadhi regional office advance	50,580.00
Nepalgunj regional office advance	71,280.00

Total

523,732.95

.....
Rara Karmacharya
Accountant

.....
Tikaram Pokharel
Deputy Director

F. Total Yearly Financial Statement as follows

National Human Rights Commission
Hariharbhawan ,Pulchock,Lalitpur
Yearly Financial Statement of fiscal year 064/065

<i>Income</i>				<i>Expenditure</i>			
S.N.	Income	Amount (Rs.)	S.N.	Expenditure	Amount		Amount
1	Bank Balance		6,021,405.99	1	Net expenditure		13,729,893.17
	Jit	1,736.54			CDNHRC Monitoring Programme	6,537,470.93	
	The Asia Foundation (Rappo Office)	24,782.48			Other Income (Saving account)	100,713.17	
	Effective of complaint handling system programme (CHRC)	684,238.00			Child Rights desk programme (SCN/N)	1,579,595.89	
	AUSAID	62,339.31			The Asia Foundation	5,289,496.13	
	CDNHRC Monitoring Programme	10,650.90			OHCHR	222617.05	
	UNHCR(Dalit Projects)	190,777.93		2	Fund Refund Expenses		1,360,492.57
	Expansion of outreach Projects	998,574.85			The Asia Foundation	676,254.57	
	Expansion of outreach Projects in Euro	84,722.87			Effective of complaint handling system programme (CHRC)	684,238.00	
	Child Rights desk programme (SCN/N)	136,131.71		3	Telephone Amount Deposit	40,000.00	40,000.00
	Other Income (Saving account)	52,524.13		4	Post box deposit in janakpur office	1,000.00	1,000.00
	Miscellaneous	6,564.65		5	Dharauti settlement		97,050.59
	IDP	685,809.89		6	Advance		574,590.93
	The Asia Foundation	3,082,552.73			Jit	5	
2	Dharauti		85,884.42		Nepalgunj,Jumla transfer amount (EU)	102,602.59	
3	Income Received during this period		9,679,518.86		Nepalgunj, Biratnagar ,Pokhara,Dhangadhi, khotang transfer amount (CDNHRC)	215,684.45	
	Other Income (Saving account)	144,653.66			Nepal Bar Association(The Asia Foundation)	9,064.10	
	CDNHRC Monitoring	6,791,121.53			Dhangadhi,pokhara,Biratnagar, Pokhara ,Child Rights	125,374.79	
	Child Rights desk programme (SCN/N)	1,349,352.67			Dhangadhi, Nepalgunj transfer (OHCHR)	121,860.00	
	The Asia Foundation	648,041.00		7	Bank Balance		3,067,674.71
	OHCHR	746,350.00			Jit	1,736.54	
4	Advance		3,032,726.53		The Asia Foundation(Rappo Office)	24,782.48	
	Dhangadhi,pokhara,Biratnagar, Nepalgunj TAF	2,122,719.09			AUSAID	62,339.31	
	Advance TAF	30,000.00			CDNHRC Monitoring Programme	199,777.07	
	Jit	5			UNHCR (Dalit Projects)	190,777.93	
	Nepalgunj, Biratnagar and Pokhara transfer amount (EU)	194,118.24			Expansion of outreach Projects	1,090,090.50	
	Nepalgunj, Biratnagar ,Pokhara transfer amount (CDNHRC)	234,597.90			Expansion of outreach Projects in Euro	84,722.87	
	Nepal Bar Association(The Asia Foundation)	9,064.10			Child Rights desk programme (SCN/N)	222,735.90	
	Dhangadhi,pokhara,Biratnagar, Nepalgunj,Child Rights	442,222.20			Other Income (Saving account)	96,464.62	
	Sapati to CDNHRC	82,437.88			Miscellaneous	6,564.65	
	Payable to TAF	-82,437.88			IDP	685,809.89	
5	Telephone Deposit	40,000.00	40,000.00		OHCHR	401872.95	
6	Dharauti Received		85,689.59	8	Dharauti Balance		74,523.42
7	Release Amount from District Treasury Office (GON)		28,437,764.49	9	Net Expenditure (GON)		28,437,764.49
	Sub-Total		47,382,989.88		Sub-Total		47,382,989.88

Rara Karmacharya
Accountant

Tikaram Pokharel
Deputy Director

4.3 Presentation and Analysis of Financing Pattern of NHRC.

A. Presentation and Analysis of Financing in Total.

The structure of total income sources of NHRC in table 4.1 from the fiscal year 059/060 to 064/065

Table No. VI

Structure of Total Financing of NHRC

Source	59/60	60/61	61/62	62/63	63/64	64/65
Government	5,434,436	7,115,026	11,221,323	15,824,102	9,561,817	28,437,764.49
EDHIR (EU)		19,348,187		16,926,611		
The Asia Foundation	607,000	322,000				
The Asia Foundation					13,067,940	648,041.00
Canadian Human Rights Commission		828,792	1,019,169			
CDNHRC	55,000	40,000	1,848,690	12,996,663	15,076,476	6,791,121.53
British Embassy, Norwegian	162,737					
Save the children			600,000	1,713,000	2,388,918	1,349,352.67
Ausaid			705,962			
JIT	738,625	1,461,243	891,660			
IDP				1,062,313		
UNIFEM				1,411,864		
Denish centre for Human Rights	219,172					
Miscellaneous		5,853				
RNE,RDE and Royal British Embassy(RCP)		6,057,056	3,039,028			
ILO		348,175			11,900	
CHRF + Miscellaneous			404,937	190,355	142,094	144,653.66
OHCHR						746,350.00
Total	7,216,970	35,526,332	19,730,768	49,934,553	40,095,151	38,117,283.35

Source: Income sources of NHRC .

Figure No. I

Total Financing of NHRC.

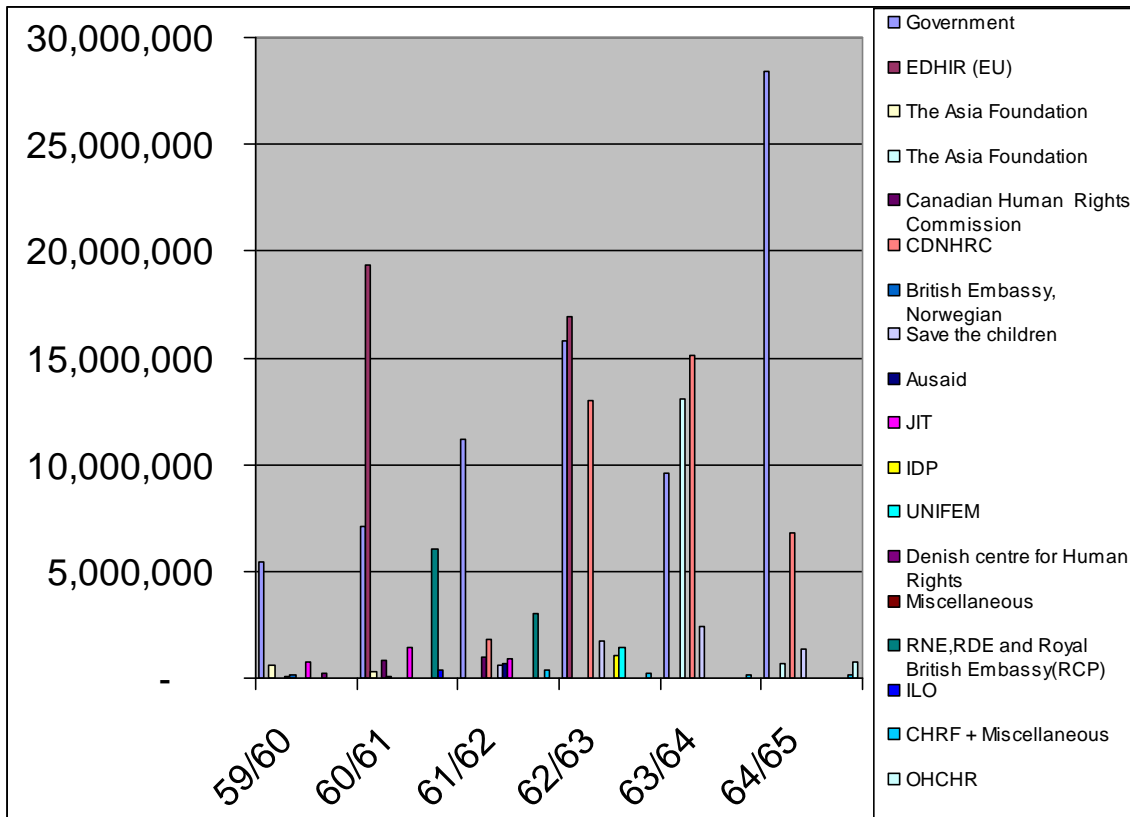


Table VI showed the financing pattern of National Human Rights Commission in different fiscal year. Actual amount were shown in table. Total income Rs.7, 216,970 of NHRC was in F/Y 059/060, Total income Rs 35,526,332 of NHRC was in F/Y 060/061, Total income Rs.19, 730,768 of NHRC was in F/Y 061/062, Total income Rs.49, 934,553 of NHRC was in F/Y 062/063 and Total income Rs.40, 095,151 was in F/Y 063/064, Total income Rs.38,117,283.35 was in F/Y 064/065 Hence, financing pattern of different fiscal year was fluctuating every year in NHRC.

However, the presented data showed that financing pattern of NHRC was increasing in ending fiscal years.

B. Presentation and Analysis of Financing in F/Y 059/60.

Table vii. showed that the financing of NHRC in 059/60.

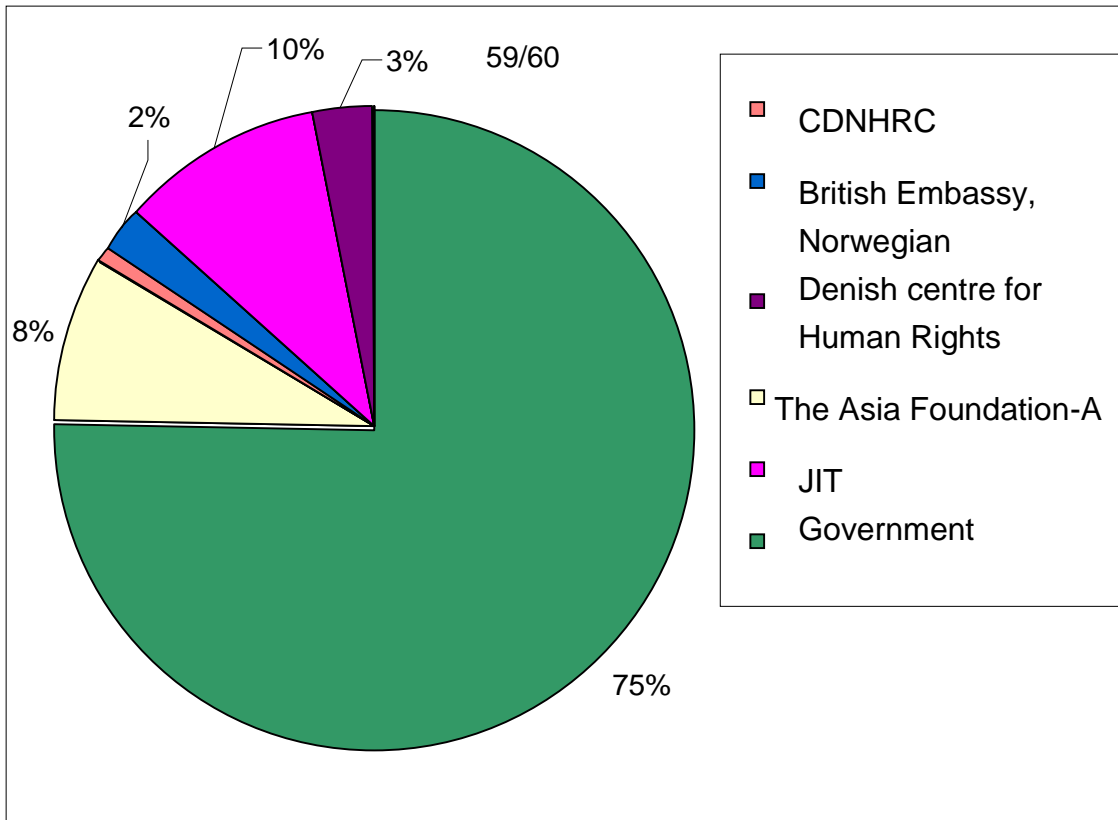
Table No. VII

Study about financing in 059/60.

Source	59/60
Government	5,434,436
EDHIR (EU)	-
The Asia Foundation-A	607,000
The Asia Foundation-B	-
Canadian Human Rights Commission	-
CDNHRC	55,000
British Embassy, Norwegian	162,737
Save the children	-
Ausaid	-
JIT	738,625
IDP	-
UNIFEM	-
Denish centre for Human Rights	219,172
Miscellaneous	-
RNE,RDE and Royal British Embassy(RCP)	-
ILO	-
CHRF + Miscellaneous	-
Total	7,216,970

Figure No. II

Study about financing in 059/60



Source: Yearly Financial Statement of fiscal year 069/60

Table VII showed the higher contributions in NHRC in 59/60 from the GON comparison to the other Donors are shown in above table. Total contribution was Rs.5434436, which consisted 75 percent in fiscal year 059/60.

C. Presentation and Analysis Financing in 060/61.

Table VIII showed that the financing of NHRC in 060/61.

Table No. VIII

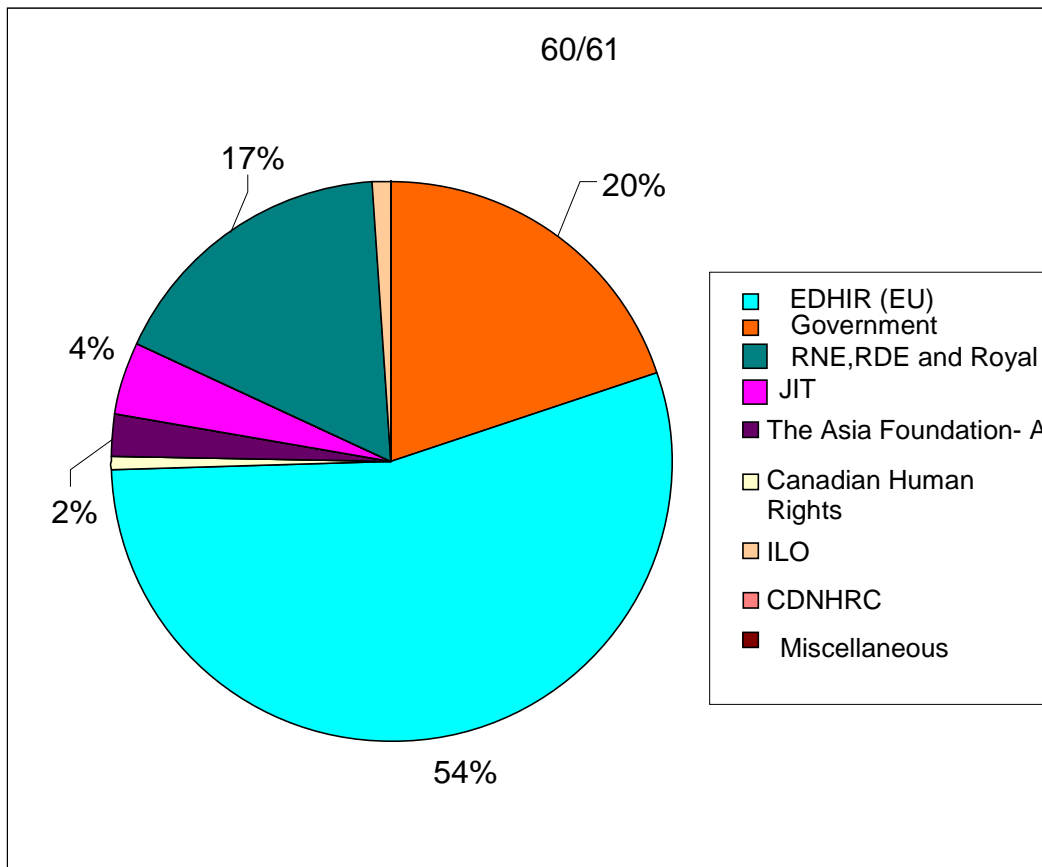
Study about Financing in 060/61.

Source	60/61
Government	7,115,026
EDHIR (EU)	19,348,187
The Asia Foundation- A	322,000.00
The Asia Foundation-B	
Canadian Human Rights Commission	828,791.93
CDNHRC	40,000.00
British Embassy, Norwegian	
Save the children	
Ausaid	
JIT	1,461,243
IDP	
UNIFEM	
Denish centre for Human Rights	
Miscellaneous	5,853
RNE,RDE and Royal British Embassy(RCP)	6,057,056
ILO	348,175
CHRF + Miscellaneous	
Total	35,526,332

Source: Yearly Financial Statement of fiscal year 060/61

Figure No. III

Study about Financing in 060/61



Source: Yearly Financial Statement of fiscal year 060/61

Table VIII showed the higher contributions in NHRC in 60/61 from the EU comparison to the other Donors are shown in above table. Total contribution was Rs. 19,348,187, which consisted 54 percent in fiscal year 060/61.

D. Presentation and Analysis Financing in F/Y 061/62

Table IX showed that the financing of NHRC in 061/62.

Table No. IX

Study about Financing in 061/62.

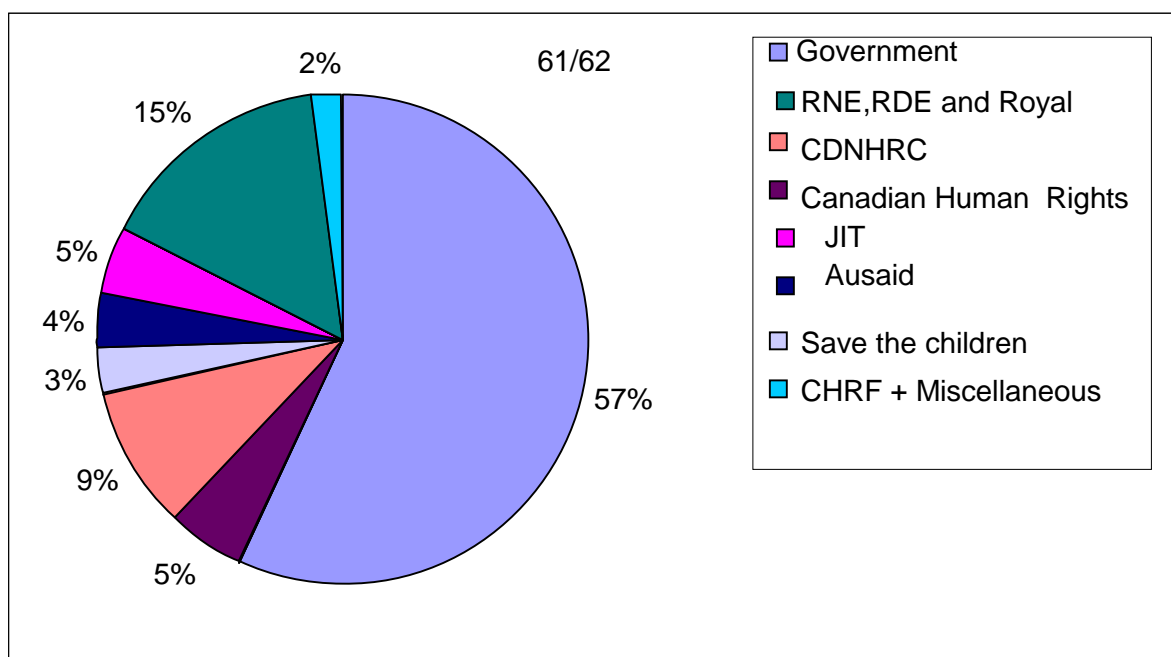
Source	61/62
Government	11,221,323
EDHIR (EU)	
The Asia Foundation-A	
The Asia Foundation-B	

Canadian Human Rights Commission	1,019,169
CDNHRC	1,848,690
British Embassy, Norwegian	
Save the children	600,000
Ausaid	705,962
JIT	891,660
IDP	
UNIFEM	
Denish centre for Human Rights	
Miscellaneous	
RNE,RDE and Royal British Embassy(RCP)	3,039,028
ILO	
CHRF + Miscellaneous	404,937
Total	19,730,768

Source: Yearly Financial Statement of fiscal year 061/62

Figure No. IV

Study about Financing in 061/62



Source: Yearly Financial Statement of fiscal year 061/62

Table IX showed the higher contributions in NHRC in 61/62 from the EU comparison to the other Donors are shown in above table. Total contribution was Rs. 19,348,187, which consisted 57 percent in fiscal year 061/62.

E. Presentation and Analysis of Financing in F/Y 062/63

Table X showed that the financing of NHRC in 062/63.

Table No. X

Study about Financing in 062/63.

Source	62/63
Government	15,824,102
EDHIR (EU)	16,926,611
The Asia Foundation	
The Asia Foundation	
Canadian Human Rights Commission	
CDNHRC	12,996,663
British Embassy, Norwegian	
Save the children	1,713,000
Ausaid	
JIT	
IDP	1,062,313
UNIFEM	1,411,864
Denish centre for Human Rights	
Miscellaneous	
RNE,RDE and Royal British Embassy(RCP)	
ILO	
CHRF + Miscellaneous	190,355
Total	49,934,553

Source: Yearly Financial Statement of fiscal year 062/63

Figure No. V

Study about Financing in 062/63



Source: Yearly Financial Statement of fiscal year 062/63

Table X showed the higher contributions in NHRC in 62/63 from the EU comparison to the other Donors are shown in above table. Total contribution was Rs. 16,926,611, which consisted 34 percent in fiscal year 062/63.

F. Presentation and Analysis of Financing in F/Y 063/64

Table XI showed that the financing of NHRC in 063/64.

Table No. XI

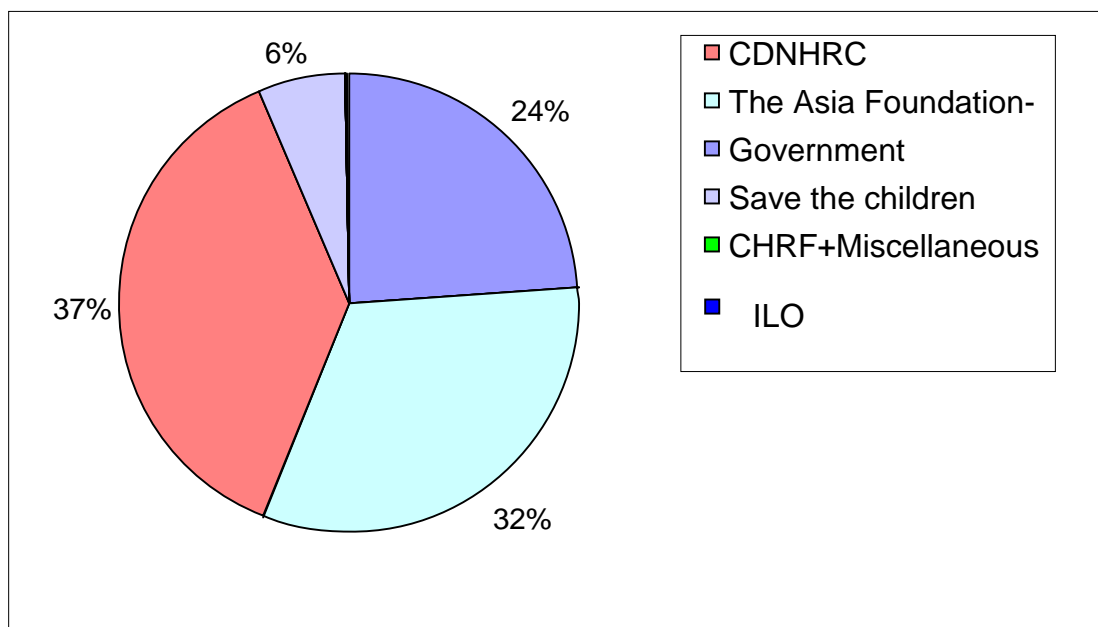
Study about Financing in 063/64.

Source	63/64
Government	9,561,817
EDHIR (EU)	
The Asia Foundation-A	
The Asia Foundation-B	13,067,940

Canadian Human Rights Commission	
CDNHRC	15,076,476
British Embassy, Norwegian	
Save the children	2,388,918
Ausaid	
JIT	
IDP	
UNIFEM	
Denish centre for Human Rights	
Miscellaneous	
RNE,RDE and Royal British Embassy(RCP)	
ILO	11,900
CHRF + Miscellaneous	142,094
Total	40,095,151

Figure No. VI

Study about Financing in 063/64



Source: Yearly Financial Statement of fiscal year 063/64

Table XI showed the higher contributions in NHRC in 63/64 from the CD-NHRC comparison to the other Donors are shown in above table. Total contribution was Rs. 15,076,476, which consisted 32 percent in fiscal year 063/64.

G. Presentation and Analysis of Financing in F/Y 064/65

Table XII showed that the financing of NHRC in 064/65.

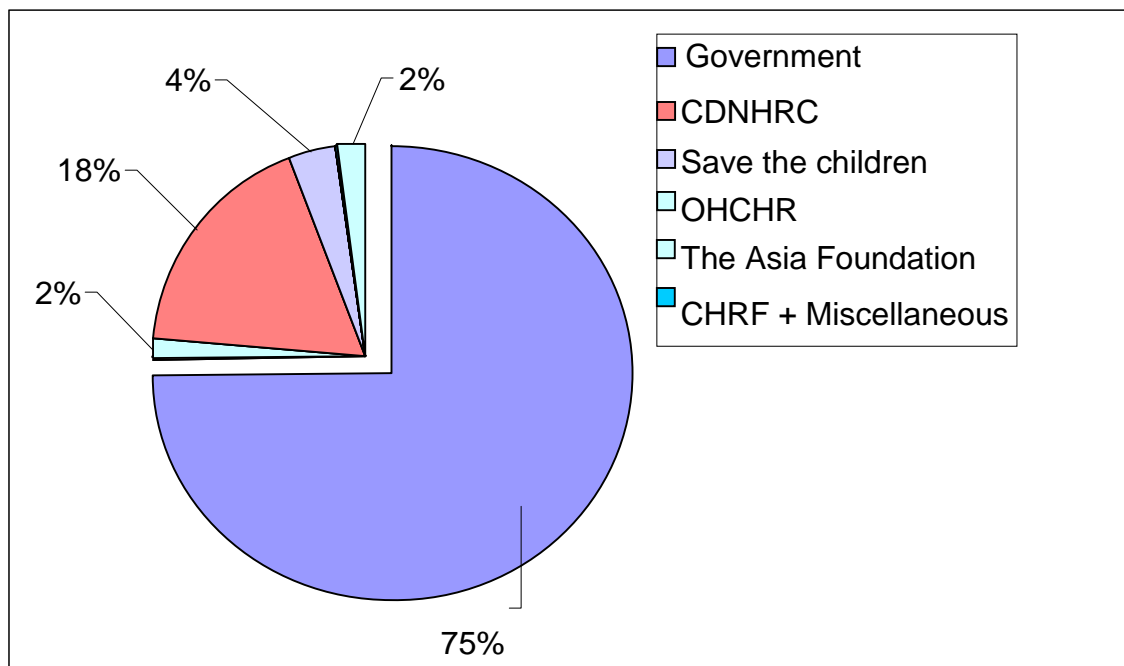
Table VII

Study about Financing in 64/65

Source	64/65
Government	28,437,764.49
EDHIR (EU)	
The Asia Foundation	
The Asia Foundation	648,041.00
Canadian Human Rights Commission	
CDNHRC	6,791,121.53
British Embassy, Norwegian	
Save the children	1,349,352.67
Ausaid	
JIT	
IDP	
UNIFEM	
Denish centre for Human Rights	
Miscellaneous	
RNE,RDE and Royal British Embassy(RCP)	
ILO	
CHRF + Miscellaneous	144,653.66
OHCHR	746,350.00
Total	38,117,283.35

Figure No. VII

Study about financing in 064/65



Source: Yearly Financial Statement of fiscal year 064/65

Table XII showed the higher contributions in NHRC in 64/65 from the GON comparison to the other Donors are shown in above table. Total contribution was Rs. 28,437,764.49, which consisted 75 percent in fiscal year 064/65.

On the basis of receding chapters and data presentation and analysis, some important findings can be drawn. The major findings of this research study are summarized below.

4.4 Major Findings

On the basis of comprehensive analysis of observed data as listed above in tabular and descriptive formats, the study has sorted out the following findings.

) Majorities of the financial sections are of the opinion that financial report for the donor format is not clear and also it's regularly change budget head creates problem. The most responsible factor is no clear guidelines and useful accounting formats are prescribed by GON for donor financed projects. Similarly, complicated and confusing nature of project accounting formats and dual responsibilities of projects to comply with both GON and donor accounting are

other factors for such delays. Likewise, absence of knowledge and technical knowledge of donor's accounting are other factors causing delay.

-) Problem to produce reconcile report to regional and contact offices with central offices because of lack of computerized system in proper way by providing proper training to concerned staffs. The central level organization and the donors are not in a position of getting financial information of the projects at desired time because of the delay of sending the financial statement from regional and contact offices.
-) The main causes for delay to submitting monthly financial report from Regional and Contact offices are weak co-ordination and lack of reward and penalty system. The untimely preparation of financial statements has direct impact on the submission of financial information to concerned departments, donors.
-) The main cause for delay to settlement of advance is lack of accounting knowledge in other departments.
-) The use of unified accounting formats of GON and donors are more preferred to use of any one of the accounting formats in order to meet the needs of the planners and donors. The use of unified accounting formats is the principal choice of majority.

CHAPTER - 5

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.1 Summary

The National Human Rights Commission was established in 2000 under the Human Rights Commission Act 1997. The Interim Constitution of Nepal, 2007 elevated it to the constitutional status from the earlier statutory status. Primarily, the Commission is responsible to contribute for the protection, promotion, respect for and enforcement of human rights in Nepal. The NHRC has been emerged as a strong and credible institution in the recent years. The Commission therefore deserved to get “A” grade accreditation from the International Coordinating Committee of NHRC.

The Commission has four Regional Offices (ROs) and five Contact Offices (COs) under it. The Regional Offices, set up aiming to increase access to human rights services in the field, are located in Biratnager, Pokhara, Nepalgunj and Dhangadhi for the East, West, Middle West and Far West regions respectively. Five Contact Offices are located in Khotang, Dhanusha, Rupendehi, Rolpa and Jumla districts. Recently the Commission has taken a decision to open a Regional Office in Janakpur for the Middle Region. The Commission has a policy to establish more three ROs in different locations and integrate COs into them. In addition an office of the National Rapporteur on Trafficking (ONRT) has been set up at the NHRC Central Office.

The Commission has undertaken various initiatives for the protection, promotion, respect for and fulfillment of human rights. Regular monitoring of the human rights situation is one of the major works of the Commission. Most of the monitoring reports are published and widely disseminated. The Commission receives and investigates complaints relating to human rights. Investigation on Sue motto basis is quite common in the NHRC system.

The Commission is cautious to ensure fair hearing of complaints. Objective assessment of proof, national law and international rules and standards of human rights are the main basis of the NHRC decisions. The Commission often recommends for appropriate legal action to any state agent responsible for prevention or violation of human rights. In addition, the Commission recommends for the making and amendment of legislation that pave the way to improve human rights situation, ratification and accession of human rights treaties and sensitize the state for the fulfillment of its obligation under international treaties. At the final resort, the Commission can make public the names of state agents, individuals and agencies that deny enforcement or abiding the recommendations of the Commission.

The Commission has working relation with the Civil Society groups and NGOs dedicated to the promotion, protection and respect for human rights. Likewise good working relation has been maintained with state agencies working for the common mission particularly through their human rights cells. Those agencies include various ministries, Nepal Army, Nepal Police and Nepal Armed Police among others. In addition, the Commission has maintained good working relations with various international agencies and donor community. Some of the important agencies include UN agencies, particularly UNDP and OHCHR, European Union, Asia Pacific Forum for Human Rights and donor community in Nepal.

The Interim Constitution has given wider mandates to the NHRC for protection, promotion and enforcement of human rights. The Comprehensive Peace Accord (CPA) and the 21 clauses accord followed by other accords have provided the NHRC the responsibilities to monitor the compliance of those accords in human rights perspectives.

Vision, Mission and Goal

Vision

Creating a Nepalese society where all the people enjoy the full fledged human rights equally with respect and dignity, freedom and social justice where there is a zero tolerance for impunity.

Mission

Developing a culture of human rights by assuming a lead role as an independent, impartial and credible national institution ensuring protection, promotion, respect for and fulfillment of human rights compatible with universally recognized values principles and standards of human rights.

Goal

Contributing for enhancement of the rule of law and, protection and promotion of human rights and peace education by implementing national law and international human rights instruments to create an environment where justice will be imparted to victim and, where people enjoy rights and freedom incorporated and expanded in human rights-friendly new constitution through a participatory and inclusive process.

Project and GON Accounting System in NHRC is used for recording the financial transactions. It contains the features of not only GON accounting system but also comprises external donor's accounting and reporting formats and guidelines. It is based on modified cash basis of accounting and double entry system of accounting. With rapid increase in the financial of donors such as Save the Children, Canadian Human Rights, EU, OHCHR, CDNHRC etc on several developmental activities of NHRC, the accounting system of NHRC has drawn up a higher attention of all sectors including donors

Moreover, with the increasing financing of donors in NHRC, the role of the accountants and Secretary have become utmost important and challenging.

The objectives of this study are

- a) To study the present financing pattern of National Human Rights Commission.
- b) To find out the different financial report formats needed by donors.
- c) To find out the issues and problem related with accounting system of NHRC.
- d) To provide recommendation for the improvement of the NHRC accounting system.

The study has relied on primary and secondary data collection. Such data are collected from interviews, observations but mainly through questionnaires. Questionnaires were designed separately for all divisions i.e. Planning, Financial Administration, Administration Division. Likewise, secondary data are used for the purpose of literature review and analysis of reports. Majority of the respondents were male and belonged to the middle age group. Major occupation of the respondents was staff of NHRC.

The primary data are analyzed in various useful tabular formats and on the basis of such concrete analysis the findings are evaluated in real term. The responses of sample population selected for the study were very satisfactory and informative, which has helped in facilitatory the research procedures.

The size of human resources available and used also has some impact upon the improvement of accounting system of NHRC. There is no proper follow up on the performance achieved. Therefore it is realized that there should very good planning, implementing, reviewing, corrective action and not repeating the mistakes or lessons learned from the past experience. So the emphasis is given to develop a effective measure to check the mechanism of the control and auditing through the financial discipline.

5.2 Conclusion

On the basis of major findings of the study, the following conclusions are summed up:

I. Unified reporting System

NHRC is using accounting formats as prescribed by both GON and by donors too. The regional offices are applying several practices in making reports. There is a need to develop a unified reporting system of regional and contact offices. The most responsible factor is no clear guidelines and useful accounting formats are prescribed by GON for donor financed projects. Similarly, complicated and confusing nature of project accounting formats and dual responsibilities of projects to comply with both GON and donor accounting are other factors for such delays.

Wide variations are found relating to preparation and submission of financial statements by regional offices. Because of the delay of reporting, the consolidation of the accounts is heavily disturbed and the planners and donors are not getting required information in proper time.

II. Reporting and preparation of financial Statements

Preparation of the financial statements for every month's budget expenditure and send these to concerning departments. Accordingly, consolidate the budget and expenditures of all the regional and contact offices and send the relating essential financial statements to concerning departments.

The causes for delay in submission and preparation of financial statements are accounted to a) absence of clear-cut guidelines and useful accounting formats, b) confusing and complicated project reporting formats, c) regularly change in budget head, d) weak co-ordination and lack of reward and penalty system.

III. Types of financial Reports.

NHRC is using both types of accounting formats as prescribed by GON accounting and donors. The mainly prepare the financial reports such as, 1) Fund Accountability Statement, 2) Trail balance, 3) Bank Reconciliation. NHRC produce several types of financial reports for different donors.

Financing pattern of different fiscal year was fluctuating every year in NHRC. Financing pattern of NHRC was increasing in ending fiscal years. Financing in NHRC is higher from GON.

5.3 Recommendations

In the light of findings of the present study, the following specific suggestions have been recommended for the sound and effective project and GON accounting in NHRC.

I. Management:

-) There should be clear vision of the policy makers from the side of Government of Nepal as well as the funding agencies.
-) There should be clear policy and guidelines in the accounting and financial part.

II. Administrative and Personnel:

-) Manpower involved in financial and accounting are should be trained and professionalized.
-) Hiring of the project should be transparent.
-) Terms and condition of LOA should be clearly stated with all the definition and terms used on it.
-) Program staffs also should be trained for some basic accounting knowledge and practice.
-) There should be system of clear financial and administrative guideline.
-) Non accounting personnel should not be placed for accounting job.

-) Accounting and Administrative training should be organized on time to time.
-) There should be good coordination of Central office with Regional offices and contact offices.
-) Computerized system for accounting should be applied in Central, Regional and contact offices.
-) Reward and penalty system should be maintained.
-) Fulfilled all the vacant position in financial division.
-) In cases of late settlement, the reason for such delay should be obtained from concerned person in writing.
-) Reporting period should be fixed in advance.
-) Uniform reporting format should be developed for ROs and COs and used in consistent manner.

Annex-I

Questionnaires

Dear Sir / Madam,

As a partial fulfillment of the requirements for the MBS degree from Tribhuvan University, I am conducting a study in Accounting. I have chosen my subject matter of study the Project and GON Accounting in National Human Rights Commission. So, I would therefore like to request you to kindly spare a few minutes to complete the questionnaire.

Your response will be kept confidential and will be used only for the purpose of this study.

I would be very much appreciating if you kindly spare few of your busy and valuable time for my research work.

Study on the Project and GON Accounting in National Human Rights

Commission

Questionnaire I Financial Division

Name:.....

Designation:.....

E-mail:.....

Please put a tick mark, as you feel appropriate for the following queries. You can select more than one option, as you feel appropriate.

Q.No.1 what kind of problem do you have to prepare financial report for the donor?

- d) Format is not clear
- e) Regularly change in budget
- f) Lack of knowledge of reporting in donor's format
- g) If any,

Q.No.2 what is the common problem to produce a reconcile report of Regional offices and contact Offices with Central office?

- d) Reporting is not on time from Regional offices and contact offices.
- e) No proper follow-up from Central office
- f) Not computerized system in Regional offices
- g) If any,.....

Q.No.3. what is the reason of not submitting monthly financial report from Regional offices and contact offices in timely?

- d) Co-ordination is weak.
- e) Over pressure of work
- f) No any reward and penalty system
- g) No computerized accounting system

Q.No.4. please provide your suggestion to minimize the above faced problem?

- a) Timely training and workshop related of financial/ administrative work.
- b) Visit time to time from central office
- c) Internal auditor hire
- d) Computerized software use
- e) If any,

Q.No.5. what are the reason for not submitting the settlement of advance in time?

- d) Lack of knowledge of accounting in other department
- e) Busy in regular field visit.
- f) No clear policy
- g) If any,

Q.No.6. please provide your suggestion to minimize the above faced problem.

- a) Basic accounting training to all related staff
- b) Good communication and coordination
- c) Manage their time for financial related matter first.
- d) If any,.....

Q.No.7. please provide your suggestion to make strong finance and administration division, which is not mention above?

.....
.....
.....

Note: The Key informants are Accountants of NHRC central office, Accountant of Regional offices (Pokhara, Dhangadhi, Nepalgunj and Biratnagar) and Administrative assistant of Contact offices (through mail).

Questionnaire II
Administrative Division

Dear sir/ Madam

As a partial fulfillment of the requirements for the MBS degree from Tribhuvan University, I am conducting a study in Accounting. I have chosen my subject matter of study the Project and GON Accounting in National Human Rights Commission. So, I would therefore like to request you to kindly spare a few minutes to complete the questionnaire. Hope for your kind cooperation.

Your response will be kept confidential and will be used only for the purpose to this study.

Name:.....

Designation:.....

E-mail:.....

Please put a tick mark, as you feel appropriate for the following queries. You can select more than one option, as you feel appropriate.

Q.No.1 what is the reason of not submitting monthly financial report from Regional offices and contact offices?

- a) Co-ordination is weak.
- b) Over pressure of work
- c) No any reward and penalty system
- d) No computerized accounting system

Q.No.2. please provide your suggestion to minimize the above faced problem?

- a) Timely training and workshop related of financial/ administrative work.
- b) Visit time to time from central office
- c) Internal auditor hire
- d) Computerized software use.
- e) If any,.....

Q.No.3. what is the reason for not submitting the settlement of advance in time?

- a) Lack of knowledge of accounting in other department
- b) Busy in regular field visit.
- c) No clear policy
- d) If any

Q.No.4. please provide your suggestion to minimize the above faced problem?

- a) Basic accounting training to all related staff
- b) Good communication and coordination
- c) Manage their time for financial related matter first.
- d) If any

Q.No.5. what kind of problem do you face to make effective administration in NHRC?

- a) Lack of human resource
- b) Lack of right man in right place
- c) No good coordination
- d) If any

Q.No.6. please provide your suggestion to minimize the above faced problem?

.....

.....

.....

.....

Q.No.7. please provide your suggestion to make strong finance and administration division, which is not mention above?

.....
.....
.....
.....

Note: The Key informants are Administrative officer, Personnel officer, Protection officers, Administrative Assistant, Administrative assistant (store) of NHRC.

Questionnaire III
Planning Division

Dear sir/ Madam

As a partial fulfillment of the requirements for the MBS degree from Tribhuvan University, I am conducting a study in Accounting. I have chosen my subject matter of study the Project and GON Accounting in National Human Rights Commission. So, I would therefore like to request you to kindly spare a few minutes to complete the questionnaire. Hope for your kind cooperation.

Your response will be kept confidential and will be used only for the purpose to this study.

Name:.....

Designation:.....

E-mail:.....

Please put a tick mark, as you feel appropriate for the following queries. You can select more than one option, as you feel appropriate.

Q.No.1 what is the reason of not submitting monthly financial report from Regional offices and contact offices?

- a) Co-ordination is weak.
- b) Over pressure of work
- c) No any reward and penalty system
- d) No computerized accounting system

Q.No.2. please provide your suggestion to minimize the above faced problem?

- a) Timely training and workshop related of financial/ administrative work.
- b) Visit time to time from central office
- c) Internal auditor hire

- d) Computerized software use.
- e) If any,.....

Q.No.3. what is the reason for not submitting the settlement of advance in time?

- e) Lack of knowledge of accounting in other department
- f) Busy in regular field visit.
- g) No clear policy
- h) If any

Q.No.4. please provide your suggestion to minimize the above faced problem?

- a) Basic accounting training to all related staff
- b) Good communication and coordination
- c) Manage their time for financial related matter first
- d) If any,.....

Q.No.5. Is there any problem in receiving the funds from the donor's agencies?

- a) Yes
- b) No
- c) If yes, why.....

Q.No.6. what kind of problem do you face to make effective administration in NHRC?

- a) Lack of human resource
- b) Lack of right man in right place
- c) No good coordination
- d) If any,.....

Q.No.7. please provide your suggestion to minimize the above faced problem?

.....

.....

.....

.....

Q.No.8. please provide your suggestion to make strong finance and administration division, which is not mention above?

.....
.....
.....

Note: The Key informants are Planning officers and Program officers of NHRC.

Thanking you for the anticipation.

Sincerely yours

Rara Karmacharya

(Researcher)

Nepal Commerce Campus, T.U.

**** Thank you for your kind co-operation ****

Annex –II

LIST OF THE RESPONDENT FOR THE QUESTIONNAIRE

S.N.	Category	Respondents	Samples Size
1.	Financial Department		5
		Accountants -5	
2.	Planning Department		3
		Planning officers -2	
		Program Officer -1	
3.	Administrative Department		5
		Administrative officer -2	
		Personnel Officer -1	
		Store Keeper – 1	
		Administrative Assistant -1	
Total			13

Annex-III

Total Yearly Financial Report from 2059/60 to 2064/65

A. Foreign Central Financial Statement of financial year 059/060.

National Human Rights Commission
Hariharbhawan, Pulchock, Lalitpur.

Project title:

Donner's Name: .

*Receipt**Expenditure*

S.N.	Particulars	Amount (Rs.)	S.N.	Particulars	Total
1	Balance b/d	5,601,442.36	1	communication Expenses	34,492.53
2	British embassy	162,737.00	2	service Expenses	45,989.50
3	The Asia foundation	607,000.00	3	office goods Expenses	223,727.74
4	Jit	738,625.00	4	Miscellaneous Expenses	44,600.06
5	Denish centre for Human Rights	219,172.27	5	monitoring Expenses	1,683,354.79
6	CDNHRC	55,000.00	6	Seminar & training Expenses	755,110.18
			7	Travel & daily allowances	279,733.20
			8	Books Expenses & news paper expenses	49,291.00
			9	overtime allowances	47,303.00
			10	Rent expenses	77,403.00
			11	fuel expenses	15,047.00
			12	salary expenses	1,075,656.33
			13	furniture expenses	94,272.30
			14	computer part expenses	8,492.00
			15	video camera maintenances expenses	1,205.00
			16	printing expenses	286,830.00
			17	maintenances expenses	18,691.40
			18	consultancy expenses	128,211.70
			19	water & electricity	

Hariharbhawan

Various Donners Fund

Income

Expenditure

S.N.	Income	Amount (Rs.)	S.N.	Expenditure	Amount
1	Balance(b/d)	1,523,441.60	1	Net expenditure	8,796,370.78
	Jit	239,739.76		Jit	1,352,487.48
	Miscellaneous	18.91		ILO	348,074.80
	R N E and R D E	33,264.35		Miscellaneous	500.00
	NORAD	2,771.00		CDNHRC	45,907.24
	CDNHRC	7,100.03		British Embassy (Study of Torture) (Tax entry)	
	British Embassy(Study of Torture)	8,996.08		The Asia Foundation (Rappo Office)	214,472.48
	THE Asia Foundation(status paper)	513,430.05		Canadian Human Rights Commission	512,638.20
	UNHCR	683,910.06		The Asia Foundation (Status)	252,380.51
	RNE, RDE AND Royal British Embassy(RCP)	32,352.09		UNHCR (Dalit Projects)	493,132.13
	DCHR	1,859.27		EUROPEAN UNION (Out reach projects)	660,075.66
				RNE, RDE AND Royal British Embassy(RCP)	4,916,702.28
2	Fund Received during this period	28411305.70	2	Fund Refund	222500
	Jit	1,461,242.78		The Asia Foundation (status paper)	222500
	Miscellaneous	5,852.95			
	European Union	19,348,187.04	3	Advance	933,069.10
	THE Asia Foundation (Rappo office)	322,000.00		Jit	50,005.00
	RNE, RDE AND Royal British Embassy(RCP)	6,057,056.00		The Asia foundation (status Paper)	9,064.10
	ILO	348,175.00		RNE, RDE AND Royal British Embassy (RCP)	874,000.00
	CDNHRC	40,000.00			
	Canadian Human Rights Commission	828,791.93	4	Bank Balance	19,969,841.19
				Jit	291699.73
				ILO	100.20
3	Tax payable	3,000.00		Miscellaneous	5371.86
	Canadian Human Rights Commission	3000.00		CDNHRC	1192.79
				British Embassy (Study of Torture) (Tax entry)	5756.08
4	Advance (b/d)	14,782.10		The Asia Foundation (Rappo Office)	107527.52
	Jit	5,718.00		Canadian Human Rights Commission	319153.73
	The Asia Foundation(Status)	9,064.10		The Asia Foundation(Status)	24449.54
				UNHCR (Dalit Projects)	190,777.93
				EUROPEAN UNION (Out reach projects)	18688111.38
				R N E and R D E	33,264.35

				NORAD	2,771.00	
				DCHR	1,859.27	
				RNE, RDE AND Royal British Embassy (RCP)	297,805.81	
			5	Tax payable(b/d)		30,748.33
				Jit	12508.33	
				The Asia Foundation (status paper)	14,100.00	
				British Embassy (Study of Torture)	3240	
				RNE, RDE AND Royal British Embassy (RCP)	900	
				Sub-Total		29,952,529.40
				Sub total		29,952,529.40

Puspa Raj Katuwal
Account officer
NHRC

Kedar Prasad Poudyal
Acting Secretary
NHRC

C. Yearly Financial Statement of Fiscal Year 061/62.

National Human Rights Commission

Hariharbhawan, Pulchock, Lalitpur

Various Donners Fund(Including HMG Source)

<i>Income</i>				<i>Expenditure</i>		
S.N.	Income		Amount (Rs.)	S.N.	Expenditure	Amount
1	Bank balance(b/d)		19,969,841.19	1	Net expenditure	17,856,040.99
	Jit	291699.73			Jit Rapporteur Office	1,231,623.69
	ILO	100.20			CDNHRC Monitoring Programme	1,770,444.59
	Miscellaneous	6564.65			CHRF Inkind support	241,209.25
	British Embassy (Study of Torture)	5756.08			Effective of complaint handling system programme (canadian)	566,200.67
	The Asia Foundation (Rappo Office)	107527.52			Expansion of outreach Projects (EU)	10,195,710.07
	Canadian Human Rights Commission	319153.73			Responding to crisis project II	3,369,394.43
	The Asia Foundation (StatusPaper)	24449.54			AUSAID	412,992.72
	UNHCR (Dalit Projects)	190,777.93			Child Rights desk programme (SCN/N)	68,465.57
	Expansion of outreach Projects (EU)	18,688,111.38				
	R N E and R D E Inkind support	33,264.35		2	Tax Expenses(previous year)	3000.00
	NORAD	2,771.00				3,000.00
	DCHR	1,859.27		3	Fund Refund Expenses	
	Responding to crisis project II	297,805.81			The Asia Foundation (status paper)	24449.54
				4	Telephone Amount Deposit	35,000.00
2	Income Received during this period		8,509,446.93	5	Advance	6,780,829.10
	AUSAID	705,962.38			Nepalgunj, Biratnagar and Pokhara transfer amount (EU)	5,300,000.00
	CHRF+Miscellaneous Income	404,936.52			Jit	5.00
	RNE, RDE AND Royal British Embassy(RCP)	3,039,027.84			AUSAID	119,000.00
	CDNHRC Monitoring	1,848,690.00			Expansion of outreach Projects (EU)	9,960.00
	Canadian Human Rights Commission	1,019,169.69			Child Rights desk programme (SCN/N)	406,000.00
	Child Rights desk programme (SCN/N)	600,000.00			Nepalgunj, Biratnagar and Pokhara transfer amount (CDNHRC)	936,800.00
	Jit Office of the national reporter	891,660.50			Nepal Bar Association(The Asia Foundation)	9,064.10
				6	Bank Balance	
					Jit	1736.54
					ILO	100.20
					British Embassy (Study of Torture)	5756.08
3	Advance (b/d)		933,069.10		The Asia Foundation (Rappo Office)	107527.52

	Jit	50,005.00			Effective of complaint handling system programme (CHRC)	769122.75	
	The Asia Foundation (Status)	9,064.10			AUSAID	173,969.66	
	Responding to crisis II	874,000.00			UNHCR (Dalit Projects)	190,777.93	
					Expansion of outreach Projects	2,152,888.81	
					Inkind support of RNE & RDE	33,264.35	
					NORAD	2,771.00	
					DCHR	1,859.27	
					Responding to crisis project II	841,439.22	
					CDNHRC Monitoring Programme	135,997.91	
					Child Rights desk programme(SCN/N)	125,534.43	
					CHRF Inkind support+Miscellaneous income	163,727.27	
					Miscellaneous	6,564.65	
4	Release Amount Central Office (HMG Source)	11,221,322.89	11,221,322.89	7	Net Expenditure Central Office (HMG Source)	11221322.89	11,221,322.89
	Sub-Total		40,633,680.11		Sub-Total		40,633,680.11

Puspa Raj Katuwal
Account officer

Dhruba Nepal
Director

D. Yearly Financial Statement of fiscal year 062/063.

National Human Rights Commission
Hariharbhawan ,Pulchock,Lalitpur

<i>Income</i>				<i>Expenditure</i>			
S.N.	Income		Amount (Rs.)	S.N.	Expenditure		Amount
1	Bank balance(b/d)		4,713,161.09	1	Net expenditure		39,183,371.34
	Jit	1736.54			CDNHRC Monitoring Programme	11,345,691.56	
	ILO	100.20			CHRF Inkind support	168,824.00	
	Miscellaneous	6,564.65			Effective of complaint handling system programme (canadian)	48,937.25	
	British Embassy (Study of Torture)	5756.08			Expansion of outreach Projects (EU)	24,101,596.84	
	The Asia Foundation (Rappo Office)	107,527.52			AUSAID	230,626.35	
	Effective of complaint handling system programme (CHRC)	771,750.25			Child Rights desk programme (SCN/N)	2,346,161.00	
	AUSAID	173,965.66			IDP	33,255.50	
	UNHCR (Dalit Projects)	190,777.93			UNIFEM	825,533.80	
	Expansion of outreach Projects	2,152,888.81			The Asia Foundation (Rappo Office)	82,745.04	
	Inkind support of RNE & RDE	33,264.35		2	Tax Expenses (Previous)	3000	3,000.00
	NORAD	2,771.00		3	Fund Refund Expenses		885,089.92
	DCHR	1,859.27			Inkind support of RNE & RDE	33,264.35	
	Responding to crisis project II	841,439.22			NORAD	2,771.00	
	CDNHRC Monitoring Programme	135,997.91			DCHR	1,859.27	
	Child Rights desk programme (SCN/N)	125,534.43			British Embassy (Study of Torture)	5756.08	
	CHRF Inkind support+Miscellaneous income	161,227.27			Responding to crisis project II	841,439.22	
				4	Telephone Amount Deposit	40,000.00	40,000.00
				5	Dharauti settlement	178,528.32	178,528.32
2	Income Received during this period		34,300,808.19	6	Advance		519,862.63
	Expansion of outreach Projects	16,761,633.97			Nepalgunj, Biratnagar and Pokhara transfer amount (EU)	1,207,416.34	
	Expansion of outreach Projects in euro interest	80,254.65			Expansion of outreach Projects (EU) payables	(980,907.84)	
	Expansion of outreach project fund available	84,722.87			Jit	5.00	
	CHRF+Miscellaneous Income	190,354.75			IDP sapati to others	243,619.67	
	CDNHRC Monitoring	12,996,663.68			Child Rights desk programme (SCN/N)	225.20	
	Child Rights desk programme (SCN/N)	1,713,000.00			Nepalgunj, Biratnagar and Pokhara transfer amount (CDNHRC)	126,154.96	
	IDP	1,062,313.27			Nepal Bar Association (The Asia Foundation)	9,064.10	
	UNIFEM	1,411,865.00			Children Child Rights desk programme Payables	(103,714.80)	
					CDNHRC Monitoring Programme	18,000.00	

				7	Bank Balance		5,198,474.49
					Jit	1,736.54	
					ILO	100.20	
3	Advance (b/d)		6,780,829.10		The Asia Foundation (Rappo Office)	24,782.48	
	Jit	5.00			Effective of complaint handling system programme (CHRC)	719,813.00	
	Nepal Bar Association (The Asia Foundation)	9,064.10			AUSAID	62,339.31	
	AUSAID	119,000.00			UNHCR (Dalit Projects)	190,777.93	
	Expansion of outreach Projects	5,309,960.00			Expansion of outreach Projects	966,184.59	
	Child Rights desk programme (SCN/N)	406,000.00			Expansion of outreach Projects in Euro	84,722.87	
	CDNHRC Monitoring	936,800.00			CDNHRC Monitoring Programme	1,585,062.57	
4	Telephone Deposit	35,000.00	35,000.00		Child Rights desk programme (SCN/N)	1,863.03	
5	Dharauti Received	287,112.74	287,112.74		CHRF Inkind support+Miscellaneous income	182,758.02	
					Miscellaneous	6,564.65	
					IDP	785,438.10	
					UNIFEM	586,331.20	
				8	Dharauti Balance	108,584.42	108,584.42
6	Release Amount from District Treasury Office(HMG)	15824102.98	15,824,102.98	9	Net Expenditure (HMG)	15,824,102.98	15,824,102.98
	Sub-Total		61,941,014.10		Sub-Total		61,941,014.10

Rara Karmacharya
Accountant

Dhruba Nepal
Director

E. Yearly Financial Statement of fiscal year 063/064

National Human Rights Commission
Hariharbhawan ,Pulchock,Lalitpur

Income

Expenditure

S.N.	Income	Amount (Rs.)	S.N.	Expenditure	Amount
1	Bank balance(b/d)	5,198,474.49	1	Net expenditure	27,193,001.52
	Jit	1736.54		CDNHRC Monitoring Programme	16,642,883.00
	ILO	100.20		CHRF Inkind support	272,328.25
	The Asia Foundation (Rappo Office)	24,782.48		Effective of complaint handling system programme (canadian)	35,575.00
	Effective of complaint handling system programme (CHRC)	719,813.00		Child Rights desk programme (SCN/N)	1,708,937.58
	AUSAID	62,339.31		IDP	343,247.88
	UNHCR (Dalit Projects)	190,777.93		The Asia Foundation	7,750,230.30
	Expansion of outreach Projects (EU)	966,184.59		ILO	12000.00
	Expansion of outreach Projects	84,722.87		UNIFEM	427799.51
	CDNHRC Monitoring Programme	1,585,062.57	2	Fund Refund Expenses	158,531.69
	Child Rights desk programme (SCN/N)	1,863.03		UNIFEM	158,531.69
	CHRF Inkind support+Miscellaneous income	182,758.02	3	Telephone Amount Deposit	40,000.00
	Miscellaneous	6,564.65	4	Dharauti settlement	72000
	IDP	785438.1	5	Advance	3,032,726.53
	UNIFEM	586331.2		Dhangadhi, pokhara, Biratnagar, Nepalgunj TAF	2,122,719.09
2	Dharauti	108584.42		Advance TAF	30,000.00
3	Inme Received during this period	30,687,328.61		Jit	5.00
	CHRF+Miscellaneous Income	142,094.36		Nepalgunj, Jumla, Rolpa transfer amount (EU)	194,118.24
	CDNHRC Monitoring	15,076,476.39		Nepalgunj, Biratnagar, Pokhara transfer amount (CDNHRC)	234,597.90
	Child Rights desk programme (SCN/N)	2,388,918.06		Nepal Bar Association (The Asia Foundation)	9,064.10
	The Asia Foundation	13,067,940.00		Dhangadhi,pokhara, Biratnagar, Nepalgunj, Child Rights	442,222.20
				Sapati to CDNHRC	82,437.88
				Payable to TAF	(82,437.88)
	ILO	11899.8	6	Bank Balance	6,021,405.99
4	Advance (b/d)	519,862.63		Jit	1,736.54
	Jit	5.00		The Asia Foundation (Rappo Office)	24,782.48
	Nepal Bar Association (The Asia Foundation)	9,064.10		Effective of complaint handling system programme (CHRC)	684,238.00
	Nepalgunj, Biratnagar and Pokhara transfer amount (EU)	1,207,416.34		AUSAID	62,339.31
	IDP	243,619.67		CDNHRC Monitoring Programme	10,650.90
	Child Rights desk programme (SCN/N)	225.20		UNHCR (Dalit Projects)	190,777.93
	CDNHRC Monitoring	126,154.96		Expansion of outreach Projects	998,574.85
	Children Child Rights desk programme Payables	(103,714.80)		Expansion of outreach Projects in Euro	84,722.87

	CDNHRC Monitoring Programme	18,000.00			Child Rights desk programme (SCN/N)	136,131.71	
	Expansion of outreach project (EU)	(980907.84)			CHRF Inkind support+Miscellaneous income	52,524.13	
5	Telephone Deposit	40,000.00	40,000.00		Miscellaneous	6,564.65	
3					IDP	685,809.89	
6	Dharauti Received	49,300.00	49,300.00		The Asia Foundation	3,082,552.73	
				7	Dharauti Balance	85884.42	85884.42
7	Release Amount from District Treasury Office (GON)		9,561,817.93	8	Net Expenditure (GON)		9,561,817.93
	Sub-Total		46,165,368.08		Sub-Total		46,165,368.08

Rara Karmacharya
Accountant

Tikaram Pokharel
Deputy Director

Annex-IV

Foreign Aid Statement
A. FY 2062/63राष्ट्रिय मानव अधिकार आयोग
हरिहरभवन, पूल्चोक, ललिपुर
आ.व. २०६२/०६३

बैदेशिक सहायता प्राप्तीको विवरण :-

सि.नं.	दाताको नाम	कार्यक्रमको नाम	सम्झौता अवधि	सम्झौता अनुसार प्राप्त हुनुपर्ने रकम	गत वर्षसम्म प्राप्त	यो वर्ष प्राप्त	जम्मा प्राप्त	प्राप्त हुन बाँकी	कैफियत
१	Canadian Human Rights Commission	Effective of complaint Handling System Programme (Canadian)			१८४७९६१६२		१८४७९६१६२		
२	British Embassy	Study of Torture	March 22,2001 to November 2002	१९९६०००१००	१०१५०४४१००		१०१५०४४१००	९८०९५६१००	
३	The Asia Foundation	Status Paper	July 25,2001 to September 14, 2003	२६०७०००१००	२६०७०००१००		२६०७०००१००	०१००	
४	The Asia Foundation	Assessment of Human Rights Protection on Women Police Cell in Nepal	July 15,2003 to December 15,2003	३२२०००१००	३२२०००१००		३२२०००१००	०१००	
५	UNHCR	Intregation of Dalit Rights promotion Programme	May 1,2001 to....	१८५८०००१००	१८६००००१००		१८६००००१००	(२०००१००)	
६	European Union	Expansion of outreach Projects(EU)	March 1, 2004 to February 28,2006	४०१६२५००१००	१९३४८१८००४	१६९२६६११४९	३६२७४७९८५३	३६८७७०१४७	
७	CDNHRC (UNDP)	CDNHRC Monitoring programme			१८४८६९०१००	१२९९६६६३६८	१४८४५३५३६८		Not committed
८	ILO	A Study of Girls and Young Women Employed in Entertainment Sector of Nepal (ILO)	September 15, to 14 November 2003	३६६५००१००	३४८१५१००		३४८१५१००	१८३२५१००	
९	British Embassy, Norwegian Embassy, Danish Embassy	Responding to Crisis Project(RCP II)	July 1,2003 to January 15,2005	९०८५५८४१००	९०९६०८३६४		९०९६०८३६४	(१०४९९१८४)	
१०	Save the Children Norway	To establish and Operationalize a child Rights Desk in NHRC	December 30,2004 to december 31,2005	१८६०६४०१००	६०००००१००	१९३०००१००	२३९३०००१००	(४५२३६०१००)	
११	AUSAID	Human Rights Small Grant Scheme Programme	March 1,2005 to october 31,2005	७०५९६२१००	७०५९६२१००		७०५९६२१००	(०१००)	
१२	Royal Norwegian Embassy,Royal Danish Embassy	Maoist Nowergian	December 22,2000	२५००००१००	२५००००१००		२५००००१००	०१००	Inkind support
१३	NORAD	Inkind Support of Travel & Daily Allowances		१८८६३२१००	१८८६३२१००		१८८६३२१००	०१००	
१४	DCHR	Inkind Support (Danish Center for Human Rights) Travel & Daily Allowances		२९९१७२२७					
१५	JIT	Trafficking In women & Children(Against)	29 August 2002 to 26 August 2005	६६६५७५०१००	३०९१५२८२८		३०९१५२८२८	३५७४२२११७२	
१६	Royal Norwegian Embassy,Royal Danish Embassy	Responding to Crisis Project(RCP I)	Jun 1,2002 to June 30,2003	३९५९५००१००	४२९९७२१००		४२९९७२१००	(३९२४७२१००)	
१७	IDP Project	Internal Displacement People				१०६२३१३२७	१०६२३१३२७	(१०६२३१३२७)	
१८	CHRF	Saving Account				१९०३५४१५		०१००	
१९	UNIFEM United Nations Development Fund for Women		August 2005 to Sptember 2006	१७६४८३९१००		१४११८६५१००	१४११८६५१००	३५२९६६१००	
जम्मा :-				७०२४७२४०१२७	४७४०१२३६१६	३४३००८०८१९	७९०३९५११३३	७६८३६७१९७	

पेश गर्ने :-

सदर गर्ने :-

B. FY 2063/64

राष्ट्रिय मानव अधिकार आयोग
हरिहरभवन, पूल्चोक, ललिपुर
आ.व. २०६३/०६४

बैदेशिक सहायता प्राप्तीको विवरण :-

सि.नं.	दाताको नाम	कार्यक्रमको नाम	सम्झौता अवधि	सम्झौता अनुसार प्राप्त हुनुपर्ने रकम	गत वर्षसम्म प्राप्त	यो वर्ष प्राप्त	जम्मा प्राप्त	प्राप्त हुन बाँकी	कैफियत
१	Canadian Human Rights Commission	Effective of complaint Handling System Programme (Canadian)			१८४७९६१६२		१८४७९६१६२		
२	British Embassy	Study of Torture	March 22,2001 to November 2002	१९९६०००१००	१०१५०४४१००		१०१५०४४१००	९८०९५६१००	
३	The Asia Foundation	Status Paper	July 25,2001 to September 14, 2003	२६०७०००१००	२६०७०००१००		२६०७०००१००	०१००	
४	The Asia Foundation	Assessment of Human Rights Protection on Women Police Cell in Nepal	July 15,2003 to December 15,2003	३२२०००१००	३२२०००१००		३२२०००१००	०१००	
५	The Asia Foundation	Strengthening National human rights commission	October 1, 2006 to September 30,2007	१३७५९८११००		१३०६७९४०१००	१३०६७९४०१००	६४८०४११००	
६	UNHCR	Intregation of Dalit Rights promotion Programme	May 1,2001 to....	१८५८०००१००	१८५८०००१००		१८५८०००१००	(२०००१००)	
७	European Union	Expansion of outreach Projects(EU)	March 1, 2004 to February 28,2006	४०१६२५००१००	३६२७४७९८५३		३६२७४७९८५३	३६८७७०१४७	
८	CDNHRC (UNDP)	CDNHRC Monitoring programme	up to December 31,2007		१४८४५३३३६८	१५०७६४७६३९	२९९२१८३०१०७		
९	ILO	A Study of Girls and Young Women Employed in Entertainment Sector of Nepal (ILO)	September 15, to 14 November 2003	३६६५००१००	३४८१७५१००	११८९९१८	३६००७५१८०	६४२५१२०	
१०	British Embassy, Norwegian Embassy, Danish Embassy	Responding to Crisis Project(RCP II)	July 1,2003 to January 15,2005	९०८५५८४१००	९०९६०८३८४		९०९६०८३८४	(१०४९९१८४)	
११	Save the Children Norway	To establish and Operationalize a child Rights Desk in NHRC	December 30,2004 to December 31,2007		२३१३०००१००	२३८८९१८१०६	४७०१९१८१०६		
१२	AUSAID	Human Rights Small Grant Scheme Programme	March 1,2005 to October 31,2005	७०५९६२१००	७०५९६२१००		७०५९६२१००	(०१००)	
१३	Royal Norwegian Embassy,Royal Danish Embassy	Maoist Nowergian	December 22,2000	२५००००१००	२५००००१००		२५००००१००	०१००	
१४	NORAD	Inkind Support of Travel & Daily Allowances		१८८६३२१००	१८८६३२१००		१८८६३२१००	०१००	
१५	DCHR	Inkind Support (Danish Center for Human Rights) Travel & Daily Allowances		२१९१७२१२७					
१६	JIT	Trafficking In women & Children(Against)	29 August 2002 to 26 August 2005	६६६५७५०१००	३०९१५२८१२८		३०९१५२८१२८	३५७४२२११७२	
१७	Royal Norwegian Embassy,Royal Danish Embassy	Responding to Crisis Project(RCP I)	Jun 1,2002 to June 30,2003	३९५९५००१००	४२७९७२१००		४२७९७२१००	(३९२४७२१००)	
१८	IDP Project	Internal Displacement People			१०६२३१३१२७		१०६२३१३१२७		
१९	CHRF	Saving Account			१९०३५४१७५	१४२०९४३६	३३२४४९१११		
२०	UNIFEM	United Nations Development Fund for Women	August 2005 to Sptember 2006	१७६४८३११००	१४११८६५		१४११८६५१००	३५२९६६१००	
जम्मा :-				६८३८६६००१२७	७९०३७५११३३	३०६८७३२८६९	९६५१४८०५५८	९१२५३३९१७	

पेश गर्ने :-

सदर गर्ने :-

Annex-v

GON Reporting formats
A. Expenditure Report

म.ले.प.फा.नं. १३

राष्ट्रिय मानव अधिकार आयोग
२०६४ साल चैत्र महिनाको खर्चको फाटवारी

आर्थिक वर्ष: षट्/टछ
बजेट उपशीर्षक नं. र नाम: २१-३-११० चालुखर्च

षट् चैत्र महिनाको खर्च	षट् चैत्र मसान्त सम्मको निकास	बजेट रकम नम्बर	बजेट रकम	जम्मा बजेट विनियोजन	षट् चैत्र मसान्तसम्मको खर्च	बजेट बाकी
	द, षण्, षण्ण	चालुकोष				
ठदज्ञ, ज्ञछज्ञाण	छ, घदण, षण्ण	ज्ञ. षज्ञ	तलव	ड, ढटज्ञ, छदटाण	ट, ज्ञज्ञ, ज्ञछज्ञाण	द, डछण, डददडाडड
	(	ज्ञ. षद	भत्ता	छद, टडणण	(	छद, टडणण
	घ, ठठदण	ज्ञ. षघ	सरुवा दै. भ्र भ	दण, षण्ण	घ, ठठदण	ज्ञट, ददज्ञाण
ज्ञद, षण्ण	द, षण्ण	ज्ञ. षद	पोशाक	टद, षण्ण	दघ, षण्ण	घद, षण्ण
दण, ज्ञण्ण	(	ज्ञ. षट	औषधी उपचार		दण, ज्ञण्ण	
	(	ज्ञ. षड	तलिम	ज्ञछण, षण्ण	(	ज्ञछण, षण्ण
दद, ददज्ञाडछ	ददद, ढदणडड	द. षज्ञ	पानी तथा विजुली	छदण, षण्ण	ददघ, ददघाटघ	ज्ञद, छदटाघठ
घठ, घण्णदद	घठठ, ज्ञटटाछघ	द. षद	संचार महशूल	ददठ, षण्ण	ददद, ददटाठछ	डद, छघददद
ददद, ददददद	ददघठ, ददज्ञाण	द. षघ	कार्यालय सम्बन्धि खर्च	ठघण, षण्ण	टछद, घदददद	ठठ, टछटाठठ
	ददद, ठदज्ञाण	द. षद	भाना	टदण, षण्ण	ददद, ठदज्ञाण	ददघ, दददद
ड, डददद	छदद, षदणघघ	द. षछ	मर्मत संभार	डण्ण, षण्ण	छदद, ददददद	ददघ, षठटाठठ
९, छ, टण्णण	दददद, डददज्ञाठ	द. षट	इन्धन तथा अ.ई	ददठ, षण्ण	ददद, दददज्ञाठ	दद, ठदददद
छद, घदददद	घदद, ठदणछद	द. षठ	परामर्श तथा अ.शूलक	ददण, षण्ण	घदघ, ज्ञदददद	दद, डदददद
	डद, ज्ञददद	द. षड	विविध खर्च	ज्ञण्ण, षण्ण	दण, दददद	ज्ञद, ठददद
ज्ञ, ठददद	ज्ञज्ञ, दण्णण	द. षघ	पुस्तक तथा सामग्री खर्च	टण, षण्ण	ज्ञद, दददद	ददठ, दददद
छद, डण्णदद	घठद, ज्ञघदण	द. षद	कार्यक्रम	द, ददघ, षण्ण	ददघ, दददद	ज्ञ, ददद, दददद
डण्णण	ज्ञणद, छददण	द. षछ	कार्यक्रम भन्ना खर्च	ददद, षण्ण	ज्ञणद, घददण	ज्ञदद, टदणण
ज्ञ, ज्ञदद, दददद	ज्ञण, ठदद, ठददद		कूल जम्मा	ज्ञद, घदघ, दददद	द, ददद, दददद	द, घदद, दददद

कोषको अवस्था

बैंकको नाम: ने.वै.लि. गावाहाल, ललितपुर

बैंक खाता नं.: स.का. ददघ ख ज

षट् चैत्र सम्ममा प्राप्त जम्मा जम्मी निकास रु

ज्ञण, ठदद, ठददद

बैंक मौज्दात

डण्ण, दददद

षट् चैत्र सम्ममा प्राप्त जम्मा जम्मी खर्च

द, ददद, दददद

नगद मौज्दात

डण्ण, दददद

फर्थाई नभएको पेशकी रु.

जम्मा :

खुद खर्च (जम्मा जम्मी खर्चमा पेशकी कराई)

पेश गर्ने दर्जा

लेखापाल

मिति: षण्ण/ज्ञ/दद

सदर गर्ने दर्जा

सचिव

मिति: षण्ण/ज्ञ/दद

अर्थ मन्त्रालयबाट थप बजेट निकास भएका शिर्षकहरू:

ज.पट्ट		भरता	छद्द,टडणण
द.णघ		कार्यालय सम्बन्धि खर्च	घट्टण,णणणण
द.णछ		मर्मत सभार	ठणण,णणणण
द.णड		विविध	दृछ,णणणण
द.णढ		कार्यक्रम भण्ण खर्च	ज्ञणण,णणणण
		जम्मा :	ज्ञ,दृदृद,टडण

B. Expenditure Report

राष्ट्रिय मानव अधिकार आयोग

खर्चको फाँटवारी

द्वन्द्व साल चैत्र महिनाको

आर्थिक वर्ष: पट्ट/टछ

बजेट उपशीर्षक नं. र नाम: ३०-४-१४० पूजीगत खर्च

पट्ट चैत्र	पट्ट चैत्र मसान्त सम्मको निकास	बजेट रकम नम्बर	बजेट रकम	जम्मा बजेट	पट्ट चैत्र	बजेट बाकी
महिनाको खर्च				विनियोजन	मसान्त सम्मको खर्च	
	छट,०००००	चालुकोष				
	टप,०००००	चालुकोष				
	जटछ,६घट्टाण	ट.पञ	फर्निचर	दृण,०००००	जटछ,६घट्टाण	घट्ट,ठटडाण
	जजट्ट,द्वजजाण	ट.घ	मेशिनरी औजार	जदृण,०००००	जजट्ट,द्वजजाण	दृठ,छडटाण
	घट्टघ,टदघाण		कूल जम्मा	घदृण,०००००	दृठठ,टदघाण	टदृ,घछटाण

कोषको अवस्था

बैंकको नाम: ने.वै.लि. गावाहाल, ललितपुर

बैंक खाता नं.: स.का. दददद ख

द्वन्द्व चैत्र सम्ममा प्राप्त जम्मा जम्मी निकास र

घदृघ,टदघाण

बैंक मौज्दात

जजट,०००००

द्वन्द्व चैत्र सम्ममा प्राप्त जम्मा जम्मी खर्च

दृठठ,टदघाण

नगद मौज्दात

फर्ष्यौद नभएको पेशकी र

जम्मा

जजट,०००००

खुद खर्च (जम्मा जम्मी खर्चमा पेशकी कर्दाई)

पेश गर्ने दर्जा लेखापाल मिति:

सदर गर्ने दर्जा सचिव मिति

C. Revenue Report

अनुसुचि ११.१
म.ले.प.फा.नं. ९

राष्ट्रिय मानव अधिकार आयोग
हरिहरभवन, पूल्चोक, ललितपुर ।
राजस्व सम्बन्धि मासिक प्रतिवेदन
२०६४ साल चैत्र महिनाको

क्र.सं.	आम्दानीको वर्गीकरण	राजस्व शीर्षक	गत महिनासम्मको जम्मा आम्दानी		यो महिनामा भएको आम्दानी		कूल आम्दानी		नगद मौज्दात
			रु.	पै	रु.	पै	रु.	पै	
१	राजस्व आम्दानी	५-९९	३,९००।-				३,९००।-		
२	राजस्व आम्दानी	१०-२३	१,०५०।-				१,०५०।-		
जम्मा :			४९५०।-				४९५०।-		

कोषको अवस्था

कूल आम्दानी रु.४,९५०।-

नगद आम्दानी मध्ये,

-बैंक दाखिला गरेको रकम रु.४,९५०।-

-नगद मौज्दात

.....
लेखा प्रमुख

.....
कार्यालय प्रमुख

D. Deposits Statement

राष्ट्रीय मानव अधिकार आयोग
हरिहरभवन, पुलचोक, ललितपुर

मासिक धरौटी विवरण
२०६४ साल चैत्र महिना

गत महिना सम्मको कुल धरौटी रु ७७,६५९।४२
यो महिनामा जम्मा भएको धरौटी रु
जम्मा रु ७७,६५९।४२

कारवाई पुरा भै फिर्ता दिएको धरौटी रु
सदरस्याहा भएको धरौटी रु
जम्मा रु

खुद बाँकी धरौटी रकम रु ७७,६५९।४२
जम्मा रु ७७,६५९।४२

कोषको अवस्था :-

खाता नं. स.का. १९८ ख.३ धरौटी खाता

बैंक मौज्दात रु ७७,६५९।४२

तहविल मौज्दात रु

उपरोक्त व्यहोरा ठीक छ भनि सही गर्ने :-

पेश गर्ने :- दर्जा :- लेखापाल मिति :-

सदर गर्ने :- दर्जा :- उपनिर्देशक मिति :-

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