

G.S. GAIRHE & ASSOCIATES

Chartered Accountants

P.O. Box No: 11904
Saibu, Bhaisepati, Lalitpur-25
Phone No: 977-01-5592286
E-mail: gobindasharma@gmail.com

Govinda Acharya
President
The Federation of Nepali Journalists (FNJ)
(Nepal Patrakar Mahasnggh)
Media Village, Tilganga, Kathmandu

Dear Sir,

Introduction

We have audited the accompanying financial statement named Annual Financial Statements of The Federation of Nepali Journalists (FNJ), which comprise of the Statement of Financial Position as on 31-Ashad 2077, Statement of Financial Activities for the period covering from 1 Shrawan 2076 to 31 Ashad 2077 including Schedules thereto and Notes to Accounts, which summarizes significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Nepal Standards on Auditing. Those standards require that we comply with ethical requirements and plan perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and



the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on Other Legal and Regulatory Requirements

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purpose of our audit. The annual report dealt with by this report is in agreement with the books of account.

Opinion

In our opinion, the said financial statements, give true and fair view of the financial position of The Federation of Nepali Journalists (FNJ) as of 31 Asadh 2077 (15th July 2020), and results for its operations for the period then ended in accordance with the terms of agreement and in conformity with Generally Accepted Accounting Practices relevant to the circumstances.

CA. Gobinda Sharma Gairhe

Principal

G.S.Gairhe & Associates

Chartered Accountants

Date: October 21, 2020

Place: Lalitpur

UDIN: 201021CA00507ZzCE4

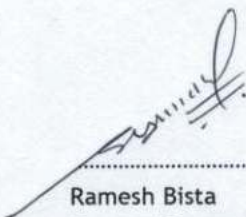


Federation of Nepali Journalists (FNJ)
(Nepal Patrakar Mahasangh)
Media Village, Tilganga, Kathmandu
Statement of Financial Position
As at 31st Asar 2077 (15th July 2020)

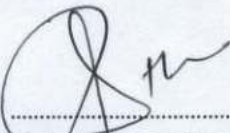
Assets	Sch	FY 2076-77	FY 2075-76
Fixed Assets	27		
Cost		44,233,376.59	
Less: Accumulated Depreciation		(13,649,857.70)	34,046,948.40
Current Assets & Advances			
Cash		2,045.00	211.00
Bank Balance	24	25,878,568.59	28,252,686.19
Account Receivables	25	160,513.13	292,397.50
Total Assets		56,624,645.61	62,592,243.09

Liabilities	Sch	FY 2076-77	FY 2075-76
Capital Fund Representing Fixed Assets		30,583,518.89	34,046,948.40
General Fund		3,202,950.41	6,107,366.04
Account Payable	26	1,184,576.31	784,328.65
Other Fund Balance			
Patrakar Kalyan Kosh		17,500,000.00	17,500,000.00
Motherland USA Fund		1,000,000.00	1,000,000.00
Umasingh Fund		103,600.00	103,600.00
Emergency Relief Fund		2,900,000.00	2,900,000.00
Gauri Kathayat Fund		150,000.00	150,000.00
Total Liabilities		56,624,645.61	62,592,243.09


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Rajesh Kumar Mishra
Treasurer


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Ramesh Bista
General Secretary


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Govinda Acharya
President


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Prakash Kumar Shreshta
Finance Officer




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C.A. Gobinda Sharma
G.S Gairhe & Associates
Registered Accountants

FEDERATION OF NEPALI JOURNALISTS (FNJ)
(NEPAL PATRAKAR MAHASANGH)
For the year ended 31st Asar 2077 (15th July 2020)
Statement of Financial Activities

<u>Particulars</u>	<u>Sch</u>	<u>This Year</u>	<u>Previous Year</u>
<u>Incoming Resources</u>			
FNJ Core Income	1	2,414,727.90	3,688,205.68
Income from Nepal Government and Related Office	2	2,000,000.00	2,500,000.00
Project/Programme Income	3	9,868,131.97	12,251,679.16
Interest Income	4	1,568,458.05	1,545,609.50
AGM Income	5	-	891,000.00
Total Incoming Resources		15,851,317.92	20,876,494.34
<u>Expenditures</u>			
Bal Kalyan Award Expenses	6	-	315,024.00
Education Department Award Expenses-2075	7	982,926.97	-
Rastriya Suchana Aayog Expenses	8	-	1,927,333.50
IFJ Gender Training & Equity	9	-	1,443,850.00
International Alert Project Expenses	10	648,571.21	-
International Media Support Project Expenses	11	-	57,563.00
Awards Expenses	12	155,068.00	265,058.22
Financial Aid Expenses	13	450,000.00	1,135,658.00
World Press Day Expenses	14	565,437.50	433,962.00
Central Committee Meeting Expenses	15	199,005.00	384,039.00
Audit Fee Expenses	16	250,000.00	113,000.00
Administrative Expenses	17	3,832,603.42	6,139,291.39
FHI Project Exp	18	7,090,930.47	7,291,588.73
AGM Expenses	19	515,000.00	1,097,848.07
Water AID Program Expenses	20	219,844.26	-
NDI-Candidate Debate 2019	21	1,752,807.00	-
Government 076/077 (Journalist Safety /Capacity Development)	22	2,050,034.72	-
Mahila Patrakar Rastriya Vela	23	43,505.00	356,400.00
Total Expenses		18,755,733.55	20,960,615.91
Net Movement in Funds		(2,904,415.63)	(84,121.57)
<u>Total Funds Brought Forward</u>			
Cash		211.00	14,359.00
Bank	24	28,252,686.19	26,804,621.51
Receivables	25	292,397.50	1,064,268.37
Payables	26	(784,328.65)	(38,161.27)
Total Funds Carried Forward		24,856,550.41	27,760,966.04
<u>Closing Fund Balance Represented By:</u>			
Cash		2,045.00	211.00
Bank	24	25,878,568.59	28,252,686.19
Receivables	25	160,513.13	292,397.50
Payable	26	(1,184,576.31)	(784,328.65)
		24,856,550.41	27,760,966.04

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Rajesh Kumar Mishra
Treasurer

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Ramesh Bista
General Secretary

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Govinda Acharya
President

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Prakash Kumar Shreshta
Finance Officer

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CA. Gobinda Sharma Gairhe
G.S Gairhe & Associates
Nepal



FEDERATION OF NEPALI JOURNALISTS (FNJ)
(NEPAL PATRAKAR MAHASANGH)
for the year ended 31st Asar 2077 (15th July 2020)
Schedules to Financial Position

<u>FNJ Core Income</u>	<u>Schedule 1</u>	
<u>Particulars</u>	<u>This Year</u>	<u>Previous Year</u>
ID Card Income	76,900.00	141,450.00
Kalyan Kosh Income	1,142,500.00	1,390,500.00
Membership Fee Income	354,125.00	607,625.00
Patrakar Insurance Income	-	25,456.00
IFJ Card Sales Income	32,000.00	320,000.00
Other Income	784,902.90	886,774.68
Avas Girha	9,300.00	16,400.00
Income-Support to Resham/(Previous Year-Ujir Magar)	15,000.00	300,000.00
Total	2,414,727.90	3,688,205.68
<u>Income from Nepal Government and Related Office</u>	<u>Schedule 2</u>	
<u>Particulars</u>	<u>This Year</u>	<u>Previous Year</u>
Ministry of Communication (Journalist Safety /Capacity Development)	2,000,000.00	-
Bal Kalyan Committee	-	300,000.00
Education Department-2075	-	1,000,000.00
Rastriya Suchana Aayog	-	1,200,000.00
Total	2,000,000.00	2,500,000.00
<u>Project/Programme Income</u>	<u>Schedule 3</u>	
<u>Particulars</u>	<u>This Year</u>	<u>Previous Year</u>
International Federation of Journalists (IFJ)	-	88,057.68
International Alert (EU)-(Previous Programme)	86,650.00	-
International Alert (EU)	1,140,140.00	-
International Media Support (IMS)	-	52,326.00
Family Health International (FHI 360)	5,555,254.47	8,628,814.23
IFJ-Gender Safety And Equity Training	-	1,710,540.00
Income-Female Journalist Football	-	60,000.00
UNESCO (May 3rd Program-2018)	-	102,600.00
UNESCO (May 3rd Program-2019)	-	939,500.00
UNESCO (Development of Safety of Journalist Guidelines)	510,075.00	-
NEJA	-	306,341.25
Mahila Patrakar Rastriya Vhela (Chitwan Programme)	-	353,500.00
Establishment Day 2075 Futsal	-	10,000.00
Motherland USA	40,000.00	-
WaterAID (Media Interaction on ODF)	210,750.00	-
National Democratic Institute-NDI (Candidate Dialouge Programme)	1,741,500.00	-
NRN Australia	350,000.00	-
Bournemouth University (UK)-Disaster Journalism Manual	183,762.50	-
Women Day 2076 Programme	50,000.00	-
Total	9,868,131.97	12,251,679.16

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<u>Interest Income</u>	Schedule 4	
<u>Particulars</u>	<u>This Year</u>	<u>Previous Year</u>
Interest Income-ADBI (Kalyan Kosh)	1,191,578.35	1,048,743.81
Interest Income-BOK 2287524	23,253.59	17,293.23
Interest Income-BOK 8524	724.56	6,064.10
Interest Income-NB 070031	11,560.19	63,378.39
Interest Income-NMB Bank	1,016.15	6,908.96
Interest Income-Prabhu Bank (UMA Patrakarita Puraskar Fund)	9,845.22	12,374.64
FD-1159-1067 (Emergency Relief Kosh)	236,640.00	279,865.30
FD-1159-1065 (Motherland USA)	81,599.99	96,505.28
FD-1159-1066 (Gauri Kathayat Puraskar)	12,240.00	14,475.79
Total	1,568,458.05	1,545,609.50

<u>AGM Income</u>	Schedule 5	
<u>Particulars</u>	<u>This Year</u>	<u>Previous Year</u>
AGM Income (Pokhara)		
Machhapuchchhre Bank	-	75,000.00
Nepal Life Insurance	-	85,000.00
NIC Asia Bank	-	250,000.00
Miscellaneous Receipts	-	100,000.00
Sub Total	-	510,000.00
AGM Patrakarita Advertisement Income		
NMB Bank	-	42,500.00
Nabil Bank	-	50,000.00
Janta Bank (Global IME Bank)	-	76,500.00
Mega Bank	-	42,500.00
Century Bank	-	25,000.00
Sanima Bank	-	42,500.00
Civil Bank	-	21,250.00
BOK	-	25,500.00
National Life Insurance	-	4,250.00
Nepal Insurance	-	25,500.00
Shikhar Insurance	-	25,500.00
Sub Total	-	381,000.00
Total	-	891,000.00

<u>Bal Kalyan Award Expenses</u>	Schedule 6	
<u>Particulars</u>	<u>This Year</u>	<u>Previous Year</u>
Balkalyan Journalism Award-2075		
Prakas Silwal	-	12,500.00
Himal Lamsal	-	12,500.00
Khagendra Adhikari	-	25,000.00
Ram Kumar Khadka	-	25,000.00
Ruma Rijal	-	25,000.00
Dhan Bir Dahal	-	25,000.00
Kopila Pokhrel	-	12,500.00
Dhan Maya Bhusal	-	12,500.00



Shovita Risal	-	25,000.00
Sharmila Khanal	-	25,000.00
Balkalyan Puraskar Advertisement	-	19,933.00
Balkalyan Puraskar 2075 Program Exp (Bagmati Sweets)	-	20,340.00
Balkalyan Puraskar 2075_Selection (Committee Travel/Lunch)	-	18,000.00
Balkalyan Puraskar 2075_Full Mala	-	3,580.00
Balkalyan Puraskar (Certificate, Banner and Frame)	-	8,251.00
Balkalyan Puraskar Awarded person (Travelling Expenses)	-	24,920.00
Balkalyan Puraskar Awarded person (DSA)	-	20,000.00
Total	-	315,024.00

Education Department Award Expenses-2075

Particulars	Schedule 7	
	This Year	Previous Year
Education Award-2075- National Award	51,000.00	-
Education award 2075- Regional (With Valley)	160,000.00	-
Education award 2075- Lekhan Birti	240,000.00	-
Education award 2075-Television	25,000.00	-
Education award 2075- National Daily	25,000.00	-
Education award 2075- Online	25,000.00	-
Education award 2075- FM Radio	160,000.00	-
Education Award-2075-Meeting Expenses	-	-
Education award 2075- Meeting Fooding	9,699.97	-
Education award 2075- Meeting Transport	36,000.00	-
Education Award-2075-Certificate Printing	25,086.00	-
Education Award-2075- Programming	-	-
Education award 2075- Award Distribution Program	31,640.00	-
Education award 2075- Banner	5,356.00	-
Education award 2075- Ful Mala	7,525.00	-
Education Award-2075- Selection/Technical	100,000.00	-
Education Award-2075-Award person	81,620.00	-
Total	982,926.97	-

Rastriya Suchana Aayog Expenses

Particulars	Schedule 8	
	This Year	Previous Year
RSA-Suchan Hak Chalfal 2075-Different Districts (Old Payment)	-	720,000.00
Suchana Aayog Program-RTI-2076		
Suchana Ko Hak Program-2076-(Province 1)	-	159,700.00
Suchana Ko Hak Program-2076-(Province 2)	-	152,450.00
Suchana Ko Hak Program-2076-(Province 3)	-	153,500.00
Suchana Ko Hak Program-2076-(Province 4)	-	152,366.40
Suchana Ko Hak Program-2076-(Province 5)	-	158,700.00
Suchana Ko Hak Program-2076-(Province 7)	-	160,250.00
Suchana Ko Hak Program-2076-(Province 6)	-	144,300.00
Suchana Ko Hak Program-2076-(Province 3)	-	96,067.10
Suchana Ko Hak program (Support)-Staff	-	30,000.00
Total	-	1,927,333.50



<u>IFJ: Gender Training & Equity</u>		Schedule 9	
Particulars	This Year	Previous Year	
IFJ: Gender Training & Equity-Province 1	-	222,000.00	
IFJ: Gender Training & Equity-Province 2	-	215,000.00	
IFJ: Gender Training & Equity-Province 3	-	168,400.00	
IFJ: Gender Training & Equity-Province 4	-	216,500.00	
IFJ: Gender Training & Equity-Province 5	-	211,400.00	
IFJ: Gender Training & Equity-Province 6	-	205,250.00	
IFJ: Gender Training & Equity-Province 7	-	205,300.00	
Total	-	1,443,850.00	

<u>International Alert Project Expenses</u>		Schedule 10	
Particulars	This Year	Previous Year	
Staff Salary	603,459.41	-	
Local Office Expenses (Local Travel and Stationary)	17,509.30	-	
Coordination meeting of Manual development (Lunch Expenses)	14,890.00	-	
Formation/strengthening of Free Media	12,712.50	-	
Total	648,571.21	-	

<u>International Media Support (IMS)-Project Expenses</u>		Schedule 11	
Particulars	This Year	Previous Year	
IMS: Drafting Journalism Book Launch (Defending Journalism)			
Reporting	-	10,000.00	
IMS :Banner	-	5,763.00	
Coordinator Fee	-	35,000.00	
Local Travel	-	6,800.00	
Total	-	57,563.00	

<u>Awards Expenses</u>		Schedule 12	
Particulars	This Year	Previous Year	
Motherland USA Puraskar -Bhawani Bhatta	40,000.00		
Motherland USA Puraskar -Tilsara BK	40,000.00		
Motherland USA Puraskar -Sujit Kumar Jha	40,000.00		
Motherland USA Puraskar -Frame/Fulmala	4,068.00		
Motherland USA Puraskar -Travelling Exp	31,000.00		
NEJA Gramin Patrakarita Puraskar (Khumba Raj Rai)	-	222,222.22	
NEJA Gramin Patrakarita Puraskar (Advertisement)	-	17,086.00	
NEJA Gramin Patrakarita Puraskar (Admin Exp)	-	25,750.00	
Total	155,068.00	265,058.22	

<u>Financial Aid Expenses</u>		Schedule 13	
Particulars	This Year	Previous Year	
Financial Aid Expenses-2077			
Dil Prasad Sharma	15,000.00	-	
Dil Prasad Sharma- Funeral Expenses	20,000.00	-	
Megh Raj Acharya	8,000.00	-	
Sunira Mainali	8,000.00	-	



Gopal Pariyar	7,000.00	-
Puspa Baskota	15,000.00	-
Bishwobandhu Bhandari	7,000.00	-
Sagar Bhandari	10,000.00	-
Rajukmar Karki	12,000.00	-
Gopal Chancha Rai	5,000.00	-
Soni Sharma	10,000.00	-
Faijul Ahamad Ansari	10,000.00	-
Chandrakala Chhetri	12,000.00	-
Bhawana Bidrohi	8,000.00	-
Rambindra Prasad Shah	8,000.00	-
Arjun Bohora	15,000.00	-
Rasham Birahi Ghimire	15,000.00	-
Pravat Kumar Jha	13,000.00	-
Sontosh Kafle	15,000.00	-
Sunil Darnal	10,000.00	-
Gopal Baraili	10,000.00	-
Yem Pradhan	10,000.00	-
Maya Bhushal	15,000.00	-
Taradevi Nepal	10,000.00	-
Dipen Rai	10,000.00	-
Baidhya Nath Yadav	8,000.00	-
Tanka Gautam	10,000.00	-
Krishna K.C	10,000.00	-
Birendra Raman	20,000.00	-
Janamadev Jaisi	12,000.00	-
Sweta Sinha	20,000.00	-
Bharat Khatri	10,000.00	-
Ishwori Wagle	10,000.00	-
Komal Prasad Poudel	25,000.00	-
Rakesh Nepali	10,000.00	-
Ram Daras Thakur	15,000.00	-
Shova Poudel-Staff	7,000.00	-
Kheyam Chapagain-Staff	8,000.00	-
Bhojraj Ghimire-Staff	7,000.00	-
Financial Aid Expenses-2076		
Bijaya Rana	-	20,000.00
Ujir Magar	-	393,658.00
Tirtha Raj Bohara	-	10,000.00
Puja Sharma	-	15,000.00
Harisaran Adhikari	-	15,000.00
Govinda Bahadur Thapa	-	10,000.00
Govinda Prasad Sharma	-	15,000.00
Janaka Aryal	-	10,000.00
Dharmendra Bhattarai	-	8,000.00
Suresh Kumar Adhikari	-	10,000.00
Ganesh B. K.	-	8,000.00
Bijaya Pokhrel	-	10,000.00
Ranju Danuwar	-	15,000.00



Arjun Prasad Subedi	-	15,000.00
Chandra Kala Chhatri	-	6,000.00
Badri Nayaghare	-	8,000.00
Jhalak Pali	-	10,000.00
Rahis Ahamad Sidik	-	10,000.00
Om Prakash Poudel	-	10,000.00
Kamala Sapkota	-	10,000.00
Bimal Bahadur Bista	-	12,000.00
Tilak Adhikari	-	10,000.00
Risiram Poudel	-	10,000.00
Kiran Thapa	-	8,000.00
Nabaraj Neupane	-	10,000.00
Prakash Khatiwada	-	10,000.00
Ramchandra Humagain	-	15,000.00
Krishna Binod Lamsal	-	10,000.00
Gita Khanal	-	12,000.00
Rajesh Sapkota	-	12,000.00
Ghanashyam Adhikari	-	8,000.00
Satya Prasad Shrestha	-	10,000.00
Asha Khaji Mahraj	-	5,000.00
Dipak Bhatta	-	10,000.00
Gopal Prasad Baral	-	8,000.00
Prem B.K	-	10,000.00
Som Diyali	-	15,000.00
Gajendra Singh Budhathoki	-	15,000.00
Shikhar Shrestha	-	8,000.00
Ram Sharan Kharel	-	8,000.00
Devi Ram Devkota	-	12,000.00
Narabahadur Rijal	-	10,000.00
Dipendra Sakhya	-	10,000.00
Indra Giri	-	9,000.00
Prastav Subadi	-	10,000.00
Umesh Maharjan	-	7,000.00
Raj Bahadur Gurung	-	15,000.00
Yem Pradhan	-	10,000.00
Janmadev Jaisi	-	15,000.00
Sikendra Paswan	-	10,000.00
Uddav Timilsina	-	28,000.00
Bhawani Singh Yar	-	12,000.00
Rukmini Pokhrel	-	10,000.00
Purushwotam Subedi	-	15,000.00
Ram Narayan Mahato	-	10,000.00
Bishworaj Kirat	-	8,000.00
Bashshankhar Upadhyaya	-	10,000.00
Ramyeakwal saha	-	8,000.00
Ghanashyam Acharya	-	10,000.00
Phanindra Dahal	-	10,000.00
Manoj Kumar Majhi	-	8,000.00



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Rambindra Upreti	-	8,000.00
Pankaj Sharma	-	10,000.00
Purusotam Sapkota	-	8,000.00
Sangita Bhandari	-	8,000.00
Rajan Karki	-	15,000.00
Ramesh Wagle	-	15,000.00
SubhaChandra Jha	-	10,000.00
Ajay Gorkhali	-	10,000.00
Total	450,000.00	1,135,658.00

World Press Day Expenses

Particulars	Schedule 14	
	This Year	Previous Year
Travelling-(Participants from Outside Valley)	36,300.00	117,500.00
DSA for Participant outside valley	62,500.00	243,750.00
Master of Ceremony (Programme Facilitator)	10,000.00	-
Panel Facilitators	60,000.00	-
Rapporture (Drafting)	56,000.00	-
Details Report Writing of the event	50,000.00	-
IFJ Report-Printing (Uplabdi Prakashan Pvt Ltd)	60,737.50	-
Event Coodinators	24,000.00	-
Local Travel	2,900.00	2,780.00
Panelists Expenses	203,000.00	-
Meeting Fooding	-	6,530.00
UNESCO Expenses: World Press Day (Falcha House)	-	50,962.00
May 3rd 2019, Samman Patra	-	2,400.00
Communication and Suppliers	-	10,040.00
Total	565,437.50	433,962.00

Central Committee Meeting Expenses

Particulars	Schedule 15	
	This Year	Previous Year
CCM Meeting-Gorkha	160,725.00	-
CCM Meeting-Kathmandu	38,280.00	-
CCM Meeting-Lumbini	-	107,305.00
CCM Meeting-Dhankuta	-	149,950.00
CCM Meeting-Kathmandu	-	126,784.00
Total	199,005.00	384,039.00

Audit Expenses

Particulars	Schedule 16	
	This Year	Previous Year
Audit Fee Expenses-GS Gairhe & Associates (FY 2074/2075)	-	73,000.00
Audit Fee Expenses-GS Gairhe & Associates (FY 2074/2075)-FHI	-	40,000.00
Audit Fee Expenses-GS Gairhe & Associates (FY 2075/2076)	125,000.00	-
Audit Fee Expenses-GS Gairhe & Associates (FY 2076/2077)	125,000.00	-
Total	250,000.00	113,000.00



Administrative Expenses**Particulars**

	This Year	Schedule 17 Previous Year
Staff Salary	2,374,450.00	2,290,554.40
CIT Expenses	188,420.00	148,110.00
Guest Welcome Exp (All Chinese Journalist-Prev Year)	4,500.00	113,658.48
IFJ Membership fee	237,911.28	399,912.38
IFJ Card Expensess	-	266,986.00
Office Cleaning	12,745.00	17,469.00
Office Expenses	26,788.00	91,099.00
Office Fooding (FNJ Election Programme)	17,520.00	56,938.00
Office Canteen Expensess	46,150.00	-
Office Kitchen	11,010.00	22,571.00
Printing, Banner, Photocopy & Stationary	97,673.85	129,893.01
Patrakar Insurance Expenses	2,750.00	21,288.00
Postage & Courier	1,095.00	3,525.00
Repairs & Maintainence	70,035.00	64,901.63
Tally Service Charge	2,260.00	1,500.00
Travelling for office Program	13,150.00	63,510.00
International Travel (President Visit-Tunisia & China-Prev Year)	2,350.00	52,155.00
Avertisement Expenses	24,002.80	-
Meeting Expenses	11,040.13	-
Bank Charges	7,424.98	21,213.38
Electricity Expenses	24,848.11	56,441.79
Fuel Expenses	37,414.00	21,670.00
TDS Expenses	15,790.00	21,306.34
Telephone & Communication	65,663.24	56,330.00
Water Expenses	11,348.08	16,117.40
Legal Service	5,000.00	16,500.00
Insurance of Staff (Accidental Insurance)	2,712.50	-
Accounting Software Charge (True Book)	27,120.00	-
Motorcycle Insurance expensess	4,455.00	5,132.46
Festival Allowance	182,700.00	202,400.00
Office Program Expensess	16,909.45	7,703.00
Tej Program	14,085.00	8,840.00
Expensess Doti Journalsit (Radio Nepal)	22,000.00	-
Motocycle Renew	2,850.00	-
IMS: Drafting Journalism Book Lunch	3,830.00	-
Women Journalist Acharshanhita	6,790.00	-
Internet Expensess	9,153.00	-
Medicine (First AID)	11,296.00	-
Covid 19 Udayapur Visit	10,500.00	-
Corona Insurance (CCM Member & Staff)	32,400.00	-
Palpa Dalit Patrakar Vella	12,600.00	-
FNJ Central Committe and Orgl (Nawalparasi)	109,405.00	-
Women Journalsit Sanskritik Program (Kathmandu)	50,458.00	-
Book Expenses	2,000.00	-
Website Expenses (Peace Nepal.com)	-	56,500.00
Cartridge Refilling Exp	-	7,000.00



Banner	-	6,407.10
Avash Girha Expensess	-	3,305.00
Establishment Day Expenses-2075	-	39,950.00
Establishment Day Futsal Program	-	74,000.00
Establishment Day Honnor person	-	17,500.00
Establishment Day Program Expensess	-	15,090.45
Establishment day Sammana Patra	-	6,000.00
Tek Bahadur Khadka Searching Mission	-	30,492.57
Year Book 2076 Printing (Upalabdi Prakashan Swa Pvt Ltd)	-	43,505.00
Year Book 2076 Article	-	17,000.00
Year Book 2076 Coodination/Editor/Proofing and Designing	-	51,300.00
Bibad Samadhan Expensess	-	6,000.00
FNJ District President Meeting	-	7,119.00
Kitchen Goods	-	4,500.00
FNJ Election District (Province Election)	-	68,000.00
Mahila Patrakar Football	-	139,332.50
Football Program (Press Council Programme)	-	13,268.00
Library handover Program	-	11,610.75
Press Avibakti Swotantrata Aandolan	-	67,706.75
Previous Year Receivables/Paybles Adjustment	-	909,505.00
Capital Exp	-	-
Motorcycle (Glomour SV)	-	194,500.00
Mike	-	2,300.00
Podium	-	5,000.00
Tea Table	-	15,000.00
TV stand (Tool)	-	3,000.00
Digital Camara	-	146,674.00
Total	3,832,603.42	6,139,291.39

FHI 360 Project Expenses

Particulars	Schedule 18	
	This Year	Previous Year
Staff Salary	2,423,934.60	1,953,112.00
CIT Expensess	242,393.46	195,311.20
Accidental Insurance	1,937.50	-
Bank Charges	715.00	600.00
Consultant Fee_Draft Proposed Law	180,000.00	-
District Level Roll Out of Self Assessment Toolkit	266,210.00	-
Electricity Expenses	24,848.11	50,785.13
Facilitation of Public Campaning Public Interest	18,546.50	-
Festival Allowance	166,302.00	161,116.67
Laptop Expenses	152,000.00	-
Local Travel	9,400.00	41,980.00
Media Coalition Meeting	50,200.00	-
Media Mission	606,824.25	671,300.00
New Letter- Research & Article Cost	90,000.00	-
Office Supplies	55,340.00	59,800.80
One on One Consultation Meeting with Policy Maker	16,305.23	33,260.00
Perdiem for Monitoring Form Centre Level Visit	28,000.00	75,000.00



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Provincial Level Advocacy & Dialogue Training	470,706.20	-
Publication & Distribution Quarterly News-Letters	110,000.00	299,000.00
Public Hearings	620,524.55	461,577.00
Public Interest Reporting Fellowship	264,000.00	-
Public Interest Reporting Training	-	236,255.00
Quarterly Mainstream Editors Meeting	53,900.00	220,410.00
Repair & Maintance	7,100.00	-
Strategic Collaborative Dialogues With Policy Maker	841,453.00	-
Telephone & Communication	23,316.00	26,805.89
Travel Cost-Airfare	20,700.00	264,950.00
Water Expenses	8,224.07	16,525.04
Workshop for Development of Common Policy	13,200.00	184,000.00
Workshop for Development of Common Policy Advocacy	37,850.00	-
Workshop for Drafting Law/Act	287,000.00	-
Coodination Meeting with Government	-	9,850.00
One on One Consultation With Policy	-	12,960.00
Audit Expenses	-	-
Central Level Advocacy & Dialogue Training	-	382,500.00
Central Level Roll Out of Self Assessment Toolkit &	-	73,200.00
Coordination Meeting with Government Agencies/Stake	-	40,875.00
Development of Individual Internal Governance Guide	-	227,500.00
District Level Advocacy & Dialogue Traning	-	294,800.00
District Level Roll Out of Self Assessment Toolkit	-	473,355.00
File Rack Expenses	-	12,000.00
Media Coalition Meeting	-	50,600.00
Perdiem for Monitoring Vist District Level Visit	-	4,000.00
Strategic Collaborative Dialogues With Policy Maker (All Province)	-	388,910.00
Workshop for Design of Self Assiment Tolkit	-	164,000.00
Workshop for Review of FNJ Strategic Vision	-	205,250.00
Total	7,090,930.47	7,291,588.73

AGM Expenses (Pokhara)

Particulars	Schedule 19	
	This Year	Previous Year
AGM Expenses-Support to Lalitpur Branch	15,000.00	-
AGM Pokhara-Kaski Branch	500,000.00	-
AGM Preparation Expenses	-	41,078.00
AGM Fuel Expenses	-	9,747.00
AGM Expenses _Support to KTM	-	20,000.00
AGM _Stationary/Note Copy/Ball Pen	-	112,395.00
AGM_Air Fare	-	91,700.00
AGM_Certificate & Frame & Dosalla	-	62,048.00
Award Selection Committee (Travelling)	-	13,500.00
AGM Communication	-	6,000.00
AGM Bidhan Chalfal	-	15,510.00
AGM Fooding on the way	-	42,810.00
AGM Photocopy	-	25,575.00
AGM ID card Print and Card Holder	-	14,900.00
AGM Staff Local Travel	-	15,450.00



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AGM Miscellaneous expenses	-	3,000.00
AGM Staff Fooding at Pokhara	-	26,606.42
AGM Fooding at Pokhara	-	18,340.00
Certificate Design & Print	-	2,373.00
AGM Patrakarita Expenses	-	-
AGM Patrakartia Printing Expenesss	-	126,565.65
AGM Patrakartia Article Writing	-	70,000.00
AGM Patrakartia Advertisement Collection Exp	-	95,250.00
AGM Patrakarita Editing	-	20,000.00
AGM Patrakarita Coodinator	-	15,000.00
AGM Patrakarita Proofing Expenses	-	5,000.00
AGM Patrakrita Layout & Designing	-	15,000.00
Awards	-	-
Gauri Kathayat Purasakar (Gita Kunwar)	-	15,000.00
Gobinda Biyogi Puraskar (Shambhu Shrestha)	-	50,000.00
Krishna Prasad Bhattari Puaskar (Shiva Hari Prasad Bhattarai)	-	100,000.00
Krishna Sen Icchuk Puraskar (Balaram Thapa)	-	50,000.00
Uma Singh Patrakarita Puraskar (Hari Lal Chaudhary)	-	15,000.00
Total	515,000.00	1,097,848.07

Water AID (Media Interaction on ODF)-2019

Particulars	Schedule 20	
	This Year	Previous Year
Resource person	30,000.00	-
Rapporture	8,000.00	-
Water Aid Programme Cost	134,244.00	-
Water AID Stationery	25,425.00	-
Water AID Banner	2,175.26	-
Water AID Coordination	20,000.00	-
Total	219,844.26	-

NDI-Candidate Debate 2019

Particulars	Schedule 21	
	This Year	Previous Year
Program Manager Salary	140,000.00	-
Finance officer Salary	30,000.00	-
Communication	20,000.00	-
Office Travel	10,000.00	-
Planning Meeting Cost	7,500.00	-
Travel Cost	15,000.00	-
Candidate Debate-Kaski	568,400.00	-
Candidate Debate-Dharan	500,431.00	-
Candidate Debate-Panchthar	461,476.00	-
Total	1,752,807.00	-

Government 076/077 (Journalist Safety and Capacity Development)

Particulars	Schedule 22	
	This Year	Previous Year
Pandemic Time Report Guideline-Writing/Printing	270,280.00	-
FNJ & Press Council Pandemic Report (Flex/Pamphlette)	149,838.00	-
Partarakari Bulletin Publication (2 Issue)	499,616.72	-



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Infrastructure Development/Web	265,550.00	-
Digital Discussion(Coordination & Communication)	50,000.00	-
Pandemic Period Journalist (Research Survey,Study)	564,750.00	-
Journalist & Media house Monitoring Visit	150,000.00	-
Journalism Online Training Course (Manual Development)	100,000.00	-
Total	2,050,034.72	-

Particulars	Schedule 23	
	This Year	Previous Year
Mahila Patrakar Rasitya Vhela (Chitwan)		
Mahila Patrakar Rasitya Vela-2075 (Bag Expenses)		93,500.00
Mahila Patrakar Rasitya Vela-2075 (Fooding Expenses)		200,000.00
Maya ko Chino		30,300.00
Fooding on the way		32,600.00
Patrakarita Printing Expenses (Patrakarita Publication)	43,505.00	
Total	43,505.00	356,400.00

Particulars	Schedule 24	
	This Year	Previous Year
Bank Balance		
ADBL A/C-13380011	1,723,185.50	910,357.15
Bank of Kathmandu A/C-2287524	68,031.07	2,287,580.09
BOK Lumbini A/C-13100132	302,064.43	150,787.64
Kumari Bank A/C-01015240404010616	14,250.72	14,250.72
Kumari Bank A/C-31825024	44,064.00	44,064.00
Nepal Bangladesh A/C-001036352	670,568.40	377,976.68
Nepal Bangladesh A/C-070031	84,815.52	543,089.36
Nepal Bank A/C-0217710005024	308,972.04	511,822.04
NIBL A/C-20252645	47,146.83	32,146.83
NMB A/C-0010014086200011-International Alert	556,664.82	54,335.35
Prabhu Bank A/C-04500296499900011	288,465.96	208,860.63
Standard Chartered A/C-8559601	5,285.60	5,285.60
Prabhu Bank A/C-0180019470100012-FHI	111,453.70	1,458,530.10
Fixed Deposit		
FD-ADBL-Patrakar Kalyan Kosh	17,500,000.00	17,500,000.00
FD-1159-1067 (Emergency Relief Kosh)	2,900,000.00	2,900,000.00
FD-1159-1065 (Motherland USA)	1,000,000.00	1,000,000.00
FD-1159-1066 (Gauri Kathayat Puraskar)	150,000.00	150,000.00
KIST Fixed Deposit, Umasingh Puraskar	103,600.00	103,600.00
Total	25,878,568.59	28,252,686.19

Particulars	Schedule 25	
	This Year	Previous Year
Receivables		
Advance Deposit Sky Cable TV P.Ltd	5,000.00	5,000.00
Receivable From FHI360	20,641.93	14,203.65
WordLink (Internet Deposit)	1,000.00	
VAT Receivable (FHI 360)	133,871.28	273,193.93
Total	160,513.13	292,397.50



Payables Particulars	Schedule 26	
	This Year	Previous Year
Associate (FNJ Membership Fee)	128,625.00	80,500.00
Pradesh No: 1 (FNJ Membership Fee)	57,625.00	39,125.00
Pradesh No: 2 (FNJ Membership Fee)	33,500.00	26,625.00
Pradesh No: 3 (FNJ Membership Fee)	113,125.00	102,750.00
Pradesh No: 4 (FNJ Membership Fee)	89,875.00	16,375.00
Pradesh No: 5 (FNJ Membership Fee)	232,625.00	227,500.00
Pradesh No: 6 (FNJ Membership Fee)	60,625.00	10,875.00
Pradesh No: 7 (FNJ Membership Fee)	21,750.00	20,625.00
Partisthan (FNJ Membership Fee)	44,875.00	23,625.00
Valley (FNJ Membership Fee)	23,375.00	10,875.00
TDS of staff salary (International Alert)	5,568.34	-
TDS of staff salary (Core Staff)	-	1,829.77
CIT Payable (International Alert)	11,835.64	-
CIT Payable (Core Staff)	-	31,440.00
Staff Salary payable (International Alert)	47,692.05	-
Staff Salary payable (Core Staff)	-	177,980.23
Anamol Sweets (FHI)	11,248.67	-
Payables-FNJ Core (FHI)	20,641.93	14,203.65
R & S Tours & Travel (FHI)	31,590.00	-
Audit Fee Payable (G.S Gairhe & Associates)	250,000.00	-
Total	1,184,576.31	784,328.65

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FEDERATION OF NEPALI JOURNALISTS
MEDIA VILLAGE, TILGANGA, KATHMANDU
FIXED ASSETS DETAILS

For the year ended 31st Asar 2077 (15th July 2020)

Schedule 27

SN	Asset Class	Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK		
			As at 1st Shrawan 2076	Addition for the Year	Deletion	As at 31 Asar 2077	Rate	As at 1st Shrawan 2076	Addition for the Year	Deletion	As at 31 Asar 2077	As at 31 Asar 2076	As at 31 Asar 2077
1	A	Buildings	34,602,323.19	-	-	34,602,323.19	5%	5,190,348.48	1,730,116.16	-	6,920,464.64	27,681,858.55	29,411,974.71
		Sub-Total	34,602,323.19	-	-	34,602,323.19		5,190,348.48	1,730,116.16	-	6,920,464.64	27,681,858.55	29,411,974.71
2	B	Office Equipment	1,449,001.87	-	-	1,449,001.87	25%	1,001,351.90	362,250.47	-	1,363,602.37	85,399.50	447,649.97
		Office Furniture	1,437,551.53	-	-	1,437,551.53	25%	1,018,052.81	359,387.88	-	1,377,440.69	60,110.84	419,498.72
		Sub-Total	2,886,553.40	-	-	2,886,553.40		2,019,404.71	721,638.35	-	2,741,043.06	145,510.34	867,148.69
3	C	Vehicles	6,744,500.00	-	-	6,744,500.00	15%	2,976,675.00	1,011,675.00	-	3,988,350.00	2,756,150.00	3,767,825.00
		Sub-Total	6,744,500.00	-	-	6,744,500.00		2,976,675.00	1,011,675.00	-	3,988,350.00	2,756,150.00	3,767,825.00
		Grand Total	44,233,376.59	-	-	44,233,376.59		10,186,428.19	3,463,429.51	-	13,649,857.70	30,583,518.89	34,046,948.40

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Federation of Nepali Journalists (FNJ)
Media Village, Tilganga, Kathmandu
FY 2076/77

Notes to Account

Schedule-28

1. Basis of Preparation:

The financial statements have been prepared under the historical cost convention as far as practically possible, and applicable Nepali law and accounting standards.

2. Income recognition:

All income is recognized in the finance report when the organization is legally entitled to the income, receipt is certain and the amount can be quantified with reasonable accuracy. When the organization is entitled, by virtue of performance and specific deliverables, to the income before it is received, the income is accrued.

3. Expenditure recognition:

Expenditure is accounted on accrual basis.

4. Non-expandable Equipment/Property:

Non-expandable Equipment/Properties are stated at cost and recorded separately.

5. Fixed Assets and Depreciation

Fixed assets are to be shown in accordance with historical cost concept, except if otherwise stated.

6. Depreciation

Depreciation on fixed assets is computed on the reducing balance method at the rate mentioned in the fixed assets statement.

7. Fund Surplus

The excess of income over expenditure i.e. surplus and excess of expenditure over income i.e. deficit has been accounted to Fund Surplus/ (Deficit).

8. Exchange Gain:

Exchange gain on foreign currency account has been computed as per the rate of exchange prevailing on year end date. Exchange Gain or loss has been transferred to income & expenditure account.

9. Income Tax Liability:

The organization is non-profit making organization however it has not obtained tax exempt certificate from Inland Revenue Department.

10. Regrouping of Figures

Previous years' figures have been regrouped wherever necessary.

