

Auditor's Report

The UMN Board of Trustees,
United Mission to Nepal
Kathmandu, Nepal

We have audited the accompanying consolidated financial statements of United Mission to Nepal (UMN) for the period from 16th July 2017 to 15th July 2018 which comprises the Consolidated Statement of Financial Position as on 16th July 2018, Consolidated Statement of Financial Activities for the year then ended and Significant Accounting Policies and Notes to Accounts of UMN, Okhaldhunga Community Hospital and United Mission Hospital Tansen.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

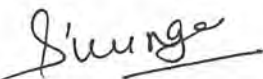
An audit involves performing procedure to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's professional judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud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

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the consolidated financial statements of United Mission to Nepal, referred to above present fairly, in all material respects, the financial position of United Mission to Nepal, Okhaldhunga Community Hospital and United Mission Hospital Tansen as of 16 July 2018, and of the results of its operations for the year then ended in accordance with generally accepted accounting principles.



Sunir Kumar Dhungel
Managing Partner



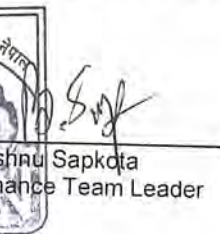
Date: November 5, 2018
Place: Kathmandu

United Mission to Nepal
(UMN and Hospitals)
Statement of Financial Activities
for the period 16 July 2017 to 16 July 2018

	Note	Current Year Total Funds NPR	Previous Year Total Funds NPR
Incoming Resources			
Incoming Resources from Generated Funds:			
Voluntary Income:			
Donations	2	38,525,036	31,591,677
Grants	3	495,509,049	578,571,883
Total Voluntary Income		534,034,085	610,163,560
Activities for Generating Funds		2,285,378	4,399,220
Investment Income	4	1,264,805	490,381
Income Resources from Charitable Activities			
United Mission to Nepal			
Tansen Mission Hospital, Okhaldhunga Community			
Hospital & Hospital Services Office		685,290,754	646,633,912
Other Incoming Resources		6,250,321	3,290,010
Total Incoming Resources		1,229,125,343	1,264,977,083
Resources Expended			
Cost of Generating Funds	5	12,315,867	10,653,727
Charitable Activities			
United Mission to Nepal	5	645,401,833	568,441,213
Tansen Mission Hospital, Okhaldhunga Community			
Hospital & Hospital Services Office		593,556,704	602,013,621
Governance Costs	5	5,891,264	4,426,636
Total Resources Expended		1,257,165,668	1,185,535,197
Net Incoming Resources before Other		(28,040,325)	79,441,886
Recognised Gains and Losses			
Other Recognised Gains/(Losses)		(21,402,870)	(85,527,382)
Net Movement in Funds		(49,443,195)	(6,085,497)
Total Funds Brought Forward		1,314,043,928	1,336,563,524
Unused Fund Returned		(4,532,886)	(16,434,099)
Total Funds Carried Forward		1,260,067,847	1,314,043,928

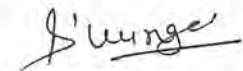
These financial statements were reviewed by the Internal Audit Committee on 01 November 2018.

As per our report of even date



 Joel Hafvenstein
Executive Director



Bishnu Sapkota
Finance Team Leader


 Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
05 November 2018



United Mission to Nepal
(UMN and Hospitals)
Statement of Financial Position
as at 16 July 2018

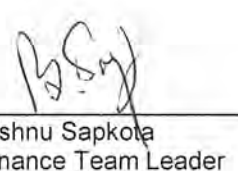
	Note	Total Fund Current Year NPR	Total Fund Previous Year NPR
Fixed Assets			
Tangible Assets		560,408,746	515,652,349
Investments	6	166,167,981	215,594,960
Long Term Deposit	7	98,452,788	98,447,422
		<u>825,029,515</u>	<u>829,694,732</u>
Current Assets			
Stocks	8	32,530,270	39,101,564
Debtors	9	59,286,549	46,415,204
Short-term Investments	10	259,974,804	307,676,805
Cash at Bank and in Hand	11	231,718,994	234,620,534
		<u>583,510,617</u>	<u>627,814,107</u>
Current Liabilities			
Amounts Falling Due Within One Year	12	148,472,285	143,464,911
Net Current Assets		<u>435,038,332</u>	<u>484,349,196</u>
Total Assets less Current Liabilities		<u>1,260,067,847</u>	<u>1,314,043,928</u>
Net Assets		<u>1,260,067,847</u>	<u>1,314,043,928</u>
Funds			
Unrestricted Funds			
General Fund (Revenue Reserve)	13	34,176,717	34,176,717
Designated Funds	13	357,998,605	381,150,100
		<u>392,175,322</u>	<u>415,326,817</u>
Restricted Funds	13	867,892,524	898,717,111
		<u>1,260,067,847</u>	<u>1,314,043,928</u>

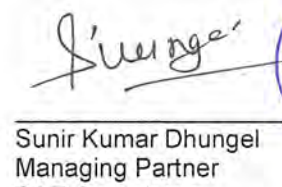
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As per our report of even date


Joel Hafvenstein
Executive Director




Bishnu Sapkota
Finance Team Leader


Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
05 November 2018



United Mission to Nepal

(UMN and Hospitals)

Notes to the Accounts

for the Year ended 16 July 2018

1. Accounting Policies

Basis of Preparation:

The financial statements have been prepared under the historical cost convention and in accordance with the UK Statement of Recommended Practice (SORP) on Accounting and Reporting by Charities issued in 2005 as far as practically possible, and applicable Nepali law and accounting standards.

Fund Accounting:

The organisation maintains three types of funds. General unrestricted funds are funds available for use at the discretion of the leadership team in furtherance of the general charitable objectives. Designated unrestricted funds are funds set aside by UMN itself for specific purposes. Restricted funds are funds subject to specific conditions required by donors.

Income recognition:

All income is recognised in the SOFA when the organisation is legally entitled to the income, receipt is certain and the amount can be quantified with reasonable accuracy. Grants received for future accounting periods are accounted as deferred income. When the organisation is entitled, by virtue of performance of specific deliverables, to the income before it is received, the income is accrued.

Gifts in Kind:

Gifts in Kind are included in income and expenditure at their estimated value to the organisation. Expatriate Personal Contributed Services (PCS) is a notional amount included in UMN's accounts to reflect the value of the services provided by expatriate volunteers working with UMN. A standard amount is included for each full time expatriate (a pro-rated portion of the same amount is used for part time expatriates) based on the UMN salary scale for Nepali staff.

Expenditure recognition:

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. The following specific policies apply to categories of expenditure:

Cost of generating funds: these are the costs associated with activities to attract donors and individuals to support the work of UMN

Governance costs: these costs ensure that there is an adequate governance infrastructure within UMN and covers the cost of UMN's board, financial governance and strategic management.

Support costs: these costs include the central office functions such as general management, financial management, human resources, information and communication technology and facilities management. Support costs are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds on the basis set out in note 5 to the accounts.

Exchange Differences:

Transactions in foreign currency are translated into Nepali rupees at the rates ruling at the date of the transaction. Balances denominated in a foreign currency at the year end are translated into Nepali rupees



at market rates prevailing at the statement of financial position date. Any exchange gains or losses are shown as Other Recognised Gains/(Losses) in the SOFA.

Tangible Fixed Assets:

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of all capital items is charged in full to the SOFA at the point of acquisition. All Major Capital items (items costing greater than NRs. 50,000) are capitalised at cost as fixed assets and an equal amount is credited to the Accumulated Capital Reserve. Depreciation is calculated on a reducing balance basis at a rate of 20% and is charged to the Accumulated Capital Reserve. Depreciation is charged in full in the year of acquisition. No depreciation is charged on freehold land and buildings.

Fixed Asset Investments:

Fixed Asset Investments which are listed on the stock exchange are valued at market value at the Statement of Financial Position date. Any gain or loss in valuation is shown as Other Recognised Gains/(Losses) in the SOFA. Unlisted Investments are included at cost as an approximation to market value. Impairment losses and revaluation differences are also recognised in the Accumulated Capital Reserves.

Stock:

Stocks for resale are valued at the lower of cost and net realisable value.

Contract Completion Payment Provision:

Contract Completion Payment Provision is created as per UMN People Management Framework for the period of service rendered by each employee member assuming the year-end date as the date of contract completion.

Reinstatement of figures:

Following previous year figures are reinstated due to error resulting from an omission in previous year by restating the comparative amounts for the previous year

(Amount in NPR)

Particulars	Previous year	Corrected Previous Year (Comparative)	Difference	Remarks
Incoming Resources Tansen Mission Hospital, Okhaldunga Community Hospital and Hospital Services Office	366,521,626	646,633,912	280,112,286	Error due to omission in consolidation.
Resources Expended Tansen Mission Hospital, Okhaldunga Community Hospital & Hospital Services Office	321,901,335	602,013,621	280,112,286	Error due to omission in consolidation.

Regrouping of figures:

Some of the previous years' figures have been regrouped and rearranged in order to allow appropriate comparison with the current year. Notes have been included to explain when regrouping has taken place.






2 Donations

	Current Year NPR	Previous Year NPR
Individuals	38,525,036	31,591,677

Included within individuals donations are Rs 23,649,600 of expatriate personal contributed services (2016/17 NRs. 22,368,156).

3 Grants Income Recognised

	Current Year NPR	Previous Year NPR
Transform Aid International	132,558,997	106,569,676
Tearfund UK	38,434,972	28,794,300
InterAct	38,152,062	17,507,205
Woord en Daad	28,982,032	14,681,505
Bread for the World	26,779,854	32,283,853
TEAR Australia	25,203,684	28,383,491
Diakonie Katastrophenhilfe	24,025,987	49,363,140
Evangelical Lutheran Church in America	23,059,312	56,629,200
HimalPartner	21,240,119	31,638,663
PMU InterLife	19,273,052	15,399,008
United Methodist Church	18,766,099	10,546,227
UMN Support Trust	13,851,396	8,349,278
UK Aid	11,698,678	13,652,567
Normission	10,427,050	10,123,388
ICCO & Kerk in Actie	9,725,459	31,401,192
SIM International	8,962,364	-
ZOA	7,720,967	-
Finnish Evangelical Lutheran Mission	7,558,198	12,819,376
Gossner Mission	6,725,474	10,840,908
PAGW	4,872,433	-
Presbyterian Church in Ireland	3,474,720	3,193,219
BMS World Mission	3,336,081	26,090,641
Church of Scotland	2,625,388	32,678,854
CEDAR fund	2,283,173	8,526,321
Samaritan's Purse Canada	1,587,492	1,385,970
Smyrna Church	1,270,450	4,227,783
Other Donors	1,094,436	1,974,662
World Mission Prayer League	1,021,360	-
Methodist Church in Britain	797,760	2,862,162
Tear Netherlands	-	14,225,330
InterServe	-	2,289,963
Cornorstone	-	2,134,000
Total Grants Received	495,509,049	578,571,882

4 Investment Income

	Current Year NPR	Previous Year NPR
Interest Income	1,264,805	490,381
Dividend Income	-	-
Total Investment Income	1,264,805	490,381

Currently, dividend payment of 2011-12 to 2016-17 is being withheld and is pending for government clarification.

5 Resources expended

	Grants to partners NPR	Direct costs NPR	Allocation of support costs NPR	Current Year NPR	Previous Year NPR
Cost of generating funds	-	11,456,700	859,168	12,315,867	10,653,727
Charitable Activities:					
Good Governance	10,833,844	16,726,956	5,070,626	32,631,425	26,915,335
Education	36,867,819	23,847,681	7,470,025	68,185,525	61,860,715
Health	32,257,308	27,008,916	8,765,742	68,031,966	60,458,729
Community Development	42,814,221	29,015,335	9,271,675	81,101,231	55,109,409
Sustainable livelihood	53,951,233	39,294,765	9,310,820	102,556,819	85,618,720
Integral Development	2,013,467	9,149,249	1,903,104	13,065,820	13,400,131
Terrai Flood	5,341,853	36,352,003	1,956,596	43,650,452	-
Dhading Disaster Response Programme	-	183,515,243	13,026,332	196,541,575	231,009,627
Overall Management, Monitoring and Evaluation of Programmes	-	26,908,891	(20,785,451)	6,123,440	5,255,312
Technical Support to Clusters	-	18,509,515	4,643,646	23,153,161	26,528,004
Thapathali - Other costs	-	10,329,102	-	10,329,102	1,225,553
NHAM JHERUP	-	31,317	-	31,317	22,600
Total Charitable Activities	184,079,745	420,688,974	40,633,115	645,401,833	567,404,135
Governance Costs	-	5,480,284	410,981	5,891,264	4,426,636
Total Resources expended	184,079,745	437,625,957	41,903,263	653,608,965	582,484,498

Cost allocation includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. The allocations shown are therefore a best estimate of the attributable costs.

All grants are made to partner organisations.

Direct Cost include programme staff salary and benefits, technical capacity building cost of partner organisations, programme related travel expenses etc.

The details of the top 25 grants made to partner organisations are available on request from the Finance Team, United Mission to Nepal, P.O. Box 126, Thapathali, Kathmandu, Nepal.

JK



B. S. Singh

J. S. Singh

	Grants to partners	Direct costs	Allocation of support costs	Current Year	Previous Year
	NPR	NPR	NPR	NPR	NPR
Geographical Location of Charitable Activities:					
Bajhang	24,833,954	25,607,105	5,683,775	56,124,834	45,002,844
Dhading	16,208,805	17,513,909	5,232,617	38,955,331	35,573,190
Dhading (DRR)	-	183,515,243	13,026,332	196,541,575	231,009,627
Doti	24,053,493	19,353,265	6,378,381	49,785,139	36,847,608
Mugu	17,502,547	9,646,460	2,755,115	29,904,122	25,503,461
Rukum	25,145,952	20,633,961	5,382,225	51,162,138	41,096,109
Rupandehi	43,123,601	41,677,861	10,962,197	95,763,659	51,754,541
Sunsari	32,032,573	43,837,335	7,354,278	83,224,186	51,192,053
Thapathali	1,178,820	3,125,008	-	4,303,828	-
Thapathali Overall Management, Monitoring and Evaluation of P	-	26,908,891	(20,785,451)	6,123,440	5,255,312
Technical Support to Clusters	-	18,509,515	4,643,646	23,153,161	42,921,237
NHAM JHERUP	-	31,317	-	31,317	22,600
Thapathali - Other costs	-	10,329,102	-	10,329,102	1,225,553
Total Charitable Activities	184,079,745	420,688,974	40,633,115	645,401,833	567,404,135

Direct costs of charitable activities are made up as follows:

	Current Year	Previous Year
	NPR	NPR
Area of Work Operational costs	396,188,735	303,385,639
Management of Programme at Cluster level	23,153,161	26,528,004
Overall Management, Monitoring and Evaluation of Programmes	6,123,440	5,255,312
Other Corporate costs	10,329,102	2,262,631
	435,794,438	337,431,586

Support costs and their basis of allocation are as follows:

	Basis of allocation	Current Year	Previous Year
		NPR	NPR
General Management	Functions of team	1,998,854	1,718,716
Financial Management	Functions of team	3,736,374	2,768,597
Human Resources	Functions of team	16,117,114	13,832,658
Information and Communication Technology	Functions of team	8,082,064	6,845,983
Facilities Management	Functions of team	11,214,072	9,517,125
		41,148,477	34,683,079

Governance costs are made up as follows:

	Current Year	Previous Year
	NPR	NPR
Board expenses	2,462,046	1,585,789
Financial Governance	1,825,716	1,338,401
Strategic Management	1,603,502	1,502,446
	5,891,264	4,426,636

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6 Investments held as Fixed Assets

Investments in shares listed on Nepal Stock Exchange:

Market Value of Investment in Butwal Power Company Ltd. Brought Forward
Net Gain/(Loss) on Revaluation
Market Value of investment in Butwal Power Company Ltd. Carried Forward

Current Year NPR	Previous Year NPR
188,004,460	253,355,130
(49,426,979)	(65,350,670)
138,577,481	188,004,460

At 16th July 2018 UMN held 303,233 ordinary shares (15th July 2017: 303,233) in Butwal Power Company Ltd.

Investments in subsidiary undertakings:

Value of Investment in Jhimruk Industrial Development Centre (Pvt.) Ltd
Provision for Impairment of Investment
Current Value of Investment in Jhimruk Industrial Development Centre (Pvt.) Ltd

Current Year NPR	Previous Year NPR
14,000,000	14,000,000
(14,000,000)	(14,000,000)
-	-

At 16th July 2018 UMN held 140,000 ordinary shares (15th July 2017: 140,000) in Jhimruk Industrial Development Centre (Pvt.) Ltd. This represents 76% (15th July 2017: 76%) of Jhimruk Industrial Development Centre (Pvt.) Ltd's overall share capital.

Investments in unlisted shares:

Himal Hydro and General Construction (Pvt.) Ltd.
Provision for Impairment of Investment
Current Value of Investment in Himal Hydro and General Construction (Pvt.) Ltd

Current Year NPR	Previous Year NPR
27,590,500	27,590,500
27,590,500	27,590,500

At 16th July 2018 UMN held 275,905 ordinary shares (15th July 2017: 275,905) in Himal Hydro and General Construction (Pvt.) Ltd. This represents 11.4% (15th July 2017: 11.4%) of Himal Hydro and General Construction (Pvt.) Ltd's paid up share capital.

Total Investments held as Fixed Assets

Current Year NPR	Previous Year NPR
166,167,981	215,594,960

We are looking at discharging our responsibility as the main shareholder on JIDCO. No Progress has been made on the final tax clearance for JIDCO Pvt. Ltd. because the tax office in Dang District is not willing to make a final decision on this. In the absence of final tax clearance letter the liquidation process has been delayed. Although there is funding for at least two years the board, representing the shareholders have initiated and formed an NGO which is continuing the work, use the remaining Himal Partner (HP) funds and seek new funding. UMN continues to fulfill its obligation to ensure that the funding that UMN is holding on (HP) behalf is being used as intended and releases the HP funds that it holds as required. At an appropriate point JIDCO will be liquidated. At that point UMN will have no further involvement other than to continue to monitor and hand over the remaining HP funds until they are exhausted.

7 Long Term Deposit

Cash Deposit for Telephone Line
Cash Deposit given to Municipality against Thapathali building
Cash Deposit given to TMS Overseas Limited
Cash Deposit given to UMN Worldwide Limited
Cash Deposit given to UMN Support Trust

Current Year NPR	Previous Year NPR
181,316	175,950
55,355	55,355
4,369,400	4,369,400
6,106,000	6,106,000
87,740,718	87,740,718
98,452,788	98,447,422

UMN Worldwide Limited and TMS Overseas Limited are the owners of UMN Services (Pvt) Ltd, a company registered in Nepal. There is no any related party transactions. Amounts transferred to UMN Support Trust (UMNST) for investment to generate income for UMN's ongoing activities.

8 Stock

Stock Value at 16th July 2018 (16th July 2017)

Current Year NPR	Previous Year NPR
32,530,270	39,101,564

9 Debtors

Due within one year:
Trade Debtors
Amounts due from Related Organisations
Other Debtors (Including Project Advances to Partners)

Current Year NPR	Previous Year NPR
36,856,754	23,162,999
22,429,795	23,252,205
59,286,549	46,415,204

Other Debtors includes advance grant to partner organisations for their ongoing Projects of Jan -Dec 2018.

10 Short Term Investments

Bank Deposits held in UK & Sri Lanka

Current Year NPR	Previous Year NPR
259,974,804	307,676,805

11 Cash at Bank and in Hand

Cash at Bank
Cash in Hand

Current Year NPR	Previous Year NPR
230,523,564	232,285,302
1,195,430	2,335,231
231,718,994	234,620,533

12 Creditors: Amounts Falling Due Within One Year

Trade Creditors
Amounts due to Related Organisations
Contract Completion Payment
UMN Clearing Accounts
Other Creditors
Accruals and Deferred Income

Current Year NPR	Previous Year NPR
40,374,463	25,956,659
53,158,182	41,070,490
16,593,563	21,518,508
38,346,077	47,781,874
-	7,137,381
148,472,285	143,464,912




13 Funds Movement

	Previous Year NPR	Income NPR	Expenditure NPR	Transfers NPR	Current Year NPR
General Fund (Revenue Reserve)	34,176,717	53,385,289	(53,385,289)	-	34,176,717
Designated Funds:					
Accumulated Capital - Investment in Companies	215,594,960	-	(49,426,979)	-	166,167,981
Accumulated Capital - Tangible Fixed Assets	30,279,363	-	(2,988,383)	-	27,290,980
Exchange Gain/Loss Reserve	47,105,489	28,024,109	-	-	75,129,599
Employee Security Fund	3,003,100	-	-	-	3,003,100
Major Gifts Fund	51,609,530	-	-	-	51,609,530
Staff Emergency & Compassionate Fund	943,364	224,756	(149,000)	-	1,019,120
Medical Treatment Plan Fund	39,146	2,101,890	(2,088,219)	-	52,817
Technical Support Fund	9,571,084	-	-	-	9,571,084
Divident and Interest Reserve Fund	8,798,018	-	-	-	8,798,018
Undesignated Fund	14,206,045	940,471	-	209,861	15,356,377
	381,150,100	31,291,226	(54,652,581)	209,861	357,998,605
Total Unrestricted Funds	415,326,817	84,676,514	(108,037,870)	209,861	392,175,323
Restricted Funds:					
Technical Areas					
Good Governance	2,135,267	35,265,823	(32,631,425)	(1,789,645)	2,980,020
Education	25,395,161	63,489,234	(68,185,525)	(229,038)	20,469,832
Health	8,275,646	60,876,826	(68,031,966)	557,422	1,677,928
Community Development	11,066,568	88,415,952	(81,101,231)	(1,961,117)	16,420,172
Integral Development	-	10,683,512	(13,065,820)	2,882,308	500,000
Sustainable Livelihoods	20,404,612	92,583,828	(102,556,819)	(1,694,716)	8,736,906
Terai Flood Relief	-	51,876,389	(43,650,452)	251,749	8,477,686
Dhading Disaster Response Programme	207,842,310	78,683,746	(196,438,835)	-	90,087,221
	275,119,563	481,875,310	(605,662,073)	(1,983,037)	149,349,764
Other UMN Programme Funds:					
Core Cluster	-	21,462,016	(23,153,161)	1,147,461	(543,684)
Cluster Funds	2,612,022	64,757	-	-	2,676,779
Community Development Project	10,219	1,920,841	-	(1,780,599)	150,461
Programme Team (Core)	-	18,458,290	(18,458,290)	-	-
Learning, Policy and Strategy	-	8,450,601	(8,450,601)	-	-
Computer Replacement Fund	(608,821)	-	(90,818)	300,000	(399,639)
Vehicle Replacement Fund	142,000	-	-	-	142,000
NHAM JHERUP	3,936,445	41,021	(31,317)	-	3,946,149
Christmas Dinner Challenges	448,555	467,376	-	-	915,931
Consultancy Services Reserve Fund	1,716,857	34,700	(21,981)	-	1,729,576
Kimn-Mugu Fire Incident	-	2,646,578	-	-	2,646,578
Upgrade to UMN's Accounting System	(83,157)	-	(641,518)	724,675	-
Evaluation	1,342,523	-	(1,333,972)	-	8,551
Inter'ntl Mental Health Conference	1,449,758	3,331,617	(2,963,896)	(1,270,888)	546,590
UMN History Project	17,949	-	-	(17,949)	-
Internship Programme	922,802	639,610	-	(1,562,412)	-
Scholarship Funds for Designated Staff	-	-	-	-	-
	11,907,152	57,517,408	(55,145,555)	(2,459,710)	11,819,292
Corporate Funds:					
Leadership Development Fund	(1,497,949)	4,057,871	(914,228)	-	1,645,694
Language and Orientation Programme	660,048	2,171,922	(2,095,150)	-	736,821
Expatriate Support	1,075,628	2,983,628	(2,605,022)	(300,000)	1,154,234
	237,727	9,213,421	(5,614,400)	(300,000)	3,536,749
Hospitals:					
Okhaldhunga Community Hospital	330,440,640	276,144,170	(220,820,679)	-	385,764,131
United Mission Hospital, Tansen	281,012,029	409,146,584	(372,736,025)	-	317,422,588
	611,452,669	685,290,754	(593,556,704)	-	703,186,719
Total Restricted Funds	898,717,111	1,233,896,893	(1,259,978,732)	(4,742,747)	867,892,524
Total UMN Funds	1,314,043,928	1,318,573,407	(1,368,016,601)	(4,532,886)	1,260,067,847

Designated funds are set up for the following purposes:

Accumulated Capital Funds - These funds represent the net book value of tangible fixed assets and fixed asset investments to indicate that these resources are not available for other purposes.

Exchange Gain/Loss Reserve - In the year 2017/18, we have unrealised foreign exchange gain and this gain is set aside as reserve to cover the probable future exchange losses.

Employee Security Fund - This fund is set aside to cover UMN's personnel policies regarding accident insurance cover, accident or attack compensation and death in service compensation.

Staff Emergency and Compassionate Fund - UMN staff members contribute to this fund and any Nepali staff member can apply for aid in cases of personal or family emergency.

Medical Treatment Plan - This fund is set aside to cover the cost of the staff medical treatment plan. The surplus will be used for next year.

Technical Support Fund - This fund is set aside to cover the cost of significant major capital purchases.

Community Development Project - The income received for this project can be used in any thematic area as per the need.

We refunded NPR 2,111,786 to Interact as it was not utilised by December 2016 for Capacity Building project.
ICCO Netherlands disbursed NPR 1,304,512 with project fund which was belongs to ICCO, Nepal so that we refunded.
We refunded surplus amount NPR 1,116,588 to HimalPartner from International Mental Health Conference.

JH



B. S. Singh



Auditor's Report

The UMN Board of Trustees,
United Mission to Nepal
Kathmandu, Nepal

We have audited the accompanying consolidated financial statements of United Mission to Nepal (UMN) for the period from 16th July 2017 to 16th July 2018 which comprises the Consolidated Statement of Financial Position as on 16th July 2018, Consolidated Statement of Financial Activities, Consolidated Statement of Cash Flows for the year then ended and Significant Accounting Policies and Notes to Accounts of UMN.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the financial statements and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

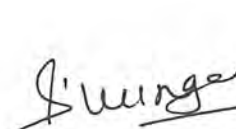
An audit involves performing procedure to obtain evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's professional judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud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

An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the consolidated financial statements of United Mission to Nepal referred to above present fairly, in all material respects, the consolidated financial position of United Mission to Nepal as of 16 July 2018, and of the results of its operations for the year then ended in accordance with generally accepted accounting principles.



Sunir Kumar Dhungel
Managing Partner

Date: November 05, 2018
Place: Kathmandu

United Mission to Nepal

(Excluding Hospitals)

Statement of Financial Activities for the period 16 July 2017 to 16 July 2018

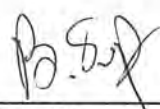
	Note	Current Year Total Funds NPR	Previous Year Total Funds NPR
Incoming Resources			
Incoming Resources from Generated Funds:			
Voluntary Income:			
Donations	2	38,525,036	31,591,677
Grants	3	495,509,049	578,571,883
Total Voluntary Income		534,034,085	610,163,560
Activities for Generating Funds		2,285,378	4,399,220
Investment Income	4	1,264,805	490,381
Other Incoming Resources		6,250,321	3,290,010
Total Incoming Resources		543,834,589	618,343,171
Resources Expended			
Cost of Generating Funds	5	12,315,867	10,653,727
Charitable Activities	5	645,401,833	568,441,213
Governance Costs	5	5,891,264	4,426,636
Total Resources Expended		663,608,964	583,521,576
Net Incoming Resources before Other Recognised Gains and Losses		(119,774,375)	34,821,595
Other Recognised Gains/(Losses)		(21,402,870)	(85,527,382)
Net Movement in Funds		(141,177,245)	(50,705,787)
Total Funds Brought Forward		702,591,259	769,731,145
Unused Fund Returned		(4,532,886)	(16,434,099)
Total Funds Carried Forward		556,881,128	702,591,259

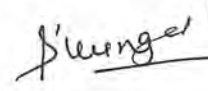
These financial statements were reviewed by the Internal Audit Committee on 01 November 2018.

As per our report of even date


Joel Hafvenstein
Executive Director




Bishnu Sapkota
Finance Team Leader


Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
05 November 2018

United Mission to Nepal
(Excluding Hospitals)
Statement of Financial Position
as at 16 July 2018

	Note	Total Fund Current Year NPR	Total Fund Previous Year NPR
Fixed Assets			
Tangible Assets	6	27,290,978	30,279,363
Investments	7	166,167,981	215,594,960
Long Term Deposit	8	98,452,788	98,447,422
		<u>291,911,747</u>	<u>344,321,745</u>
Current Assets			
Stocks	9	510,616	703,211
Debtors	10	20,000,506	18,483,962
Short-term Investments	11	259,974,804	307,676,805
Cash at Bank and in Hand	12	76,522,677	116,970,208
		<u>357,008,603</u>	<u>443,834,185</u>
Current Liabilities			
Amounts Falling Due Within One Year	13	92,039,222	85,564,671
Net Current Assets		<u>264,969,381</u>	<u>358,269,514</u>
Total Assets less Current Liabilities		<u>556,881,128</u>	<u>702,591,259</u>
Net Assets		<u>556,881,128</u>	<u>702,591,259</u>
Funds			
Unrestricted Funds			
General Fund (Revenue Reserve)	14	34,176,717	34,176,717
Designated Funds	14	357,998,605	381,150,100
		<u>392,175,322</u>	<u>415,326,817</u>
Restricted Funds	14	164,705,806	287,264,441
		<u>556,881,128</u>	<u>702,591,259</u>

These financial statements were reviewed by the Internal Audit Committee on 01 November 2018.

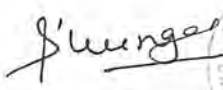





Joel Hafvenstein
Executive Director

Bishnu Sapkota
Finance Team Leader

As per our report of even date




Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
05 November 2018

United Mission to Nepal
(Excluding Hospitals)
Statement of Cash Flows
for the period 16 July 2017 to 16 July 2018

	Current Year NPR	Previous Year NPR
Cash Inflow from Operating Activities		
Net Incoming Resources before Other Recognised Gains and Losses	(119,774,375)	34,821,596
Disbursement under Other Recognised Gain/(Losses)	-	-
Depreciation i.e. full cost of major capital	2,135,942	6,648,791
(Profit)/Loss on sale of fixed assets	(1,639,309)	(5,985,595)
Decrease/(Increase) in Stocks	192,595	(196,236)
Decrease/(Increase) in Debtors	(1,516,544)	(9,613,158)
Increase/(Decrease) in Creditors and Provisions	6,474,551	(11,200,861)
Investment Income Receivable	(1,264,805)	(490,381)
Net Cash Inflow from Operating Activities	(115,391,945)	13,984,156
Cash Flows From Investing Activities		
Payments to Acquire Fixed Asset Long term deposits	(5,366)	(55,729,040)
Payments to Acquire Tangible Fixed Assets	852,441	(7,290,617)
Receipts from Sales of Tangible Fixed Assets	1,639,309	5,985,595
Net Cash Inflow/(outflows) from Investing Activities	2,486,384	(57,034,062)
Cash Inflows from Financing Activities		
Returns on Investments and Servicing of Finance:		
Investment Income Received	1,264,805	490,381
Management of Liquid Resources:		
Decrease/(Increase) in Cash Invested in Short-Term Deposits	75,726,110	54,678,458
Net Cash Inflow from Financing Activities	76,990,915	55,168,839
(Decrease)/Increase in Cash (Note A)	(35,914,646)	12,118,933

Note A

Reconciliation of Net Cash Flow to Movement in Net Funds

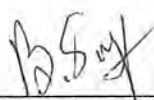
Increase/(Decrease) in Cash in the year	(35,914,646)	12,118,932
Increase/(Decrease) in Liquid Resources in the year	(75,726,110)	(54,678,458)
Exchange gain/(loss) difference	28,024,109	(20,176,712)
Increase/(Decrease) in Net Funds	(83,616,646)	(62,736,238)
Net Funds Brought Forward	424,647,014	503,817,352
Unused Fund Returned	(4,532,886)	(16,434,099)
Net Funds Carried Forward	336,497,482	424,647,014

Analysis of Net Funds

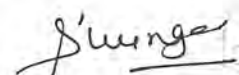
	Previous Year Rs.	Cash flow Movement Rs.	Exchange difference	Current Year Rs.
Cash at Bank and in Hand	116,970,208	(40,447,531)	-	76,522,677
Cash on Short-Term Deposit	307,676,805	(75,726,110)	28,024,109	259,974,804
Net Funds	424,647,013	(116,173,640)	28,024,109	336,497,482


Joe Hafvenstein
Executive Director




Bishnu Sapkota
Finance Team Leader

As per our report of even date


Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
05 November 2018

United Mission to Nepal
(Excluding Hospitals)
Notes to the Accounts
for the Year ended 16 July 2018

1 Accounting Policies

Basis of Preparation:

The financial statements have been prepared under the historical cost convention and in accordance with the UK Statement of Recommended Practice (SORP) on Accounting and Reporting by Charities issued in 2005 as far as practically possible, and applicable Nepali law and accounting standards.

Fund Accounting:

The organisation maintains three types of funds. General unrestricted funds are funds available for use at the discretion of the leadership team in furtherance of the general charitable objectives. Designated unrestricted funds are funds set aside by UMN itself for specific purposes. Restricted funds are funds subject to specific conditions required by donors.

Income recognition:

All income is recognised in the SOFA when the organisation is legally entitled to the income, receipt is certain and the amount can be quantified with reasonable accuracy. Grants received for future accounting periods are accounted as deferred income. When the organisation is entitled, by virtue of performance of specific deliverables, to the income before it is received, the income is accrued.

Gifts in Kind:

Gifts in Kind are included in income and expenditure at their estimated value to the organisation. Expatriate Personal Contributed Services (PCS) is a notional amount included in UMN's accounts to reflect the value of the services provided by expatriate volunteers working with UMN. A standard amount is included for each full time expatriate (a pro-rated portion of the same amount is used for part time expatriates) based on the UMN salary scale for Nepali staff.

Expenditure recognition:

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. The following specific policies apply to categories of expenditure:

Cost of generating funds: these are the costs associated with activities to attract donors and individuals to support the work of UMN. **Governance costs:** these costs ensure that there is an adequate governance infrastructure within UMN and covers the cost of UMN's board, financial governance and strategic management.

Support costs: these costs include the central office functions such as general management, financial management, human resources, information and communication technology and facilities management. Support costs are allocated across the categories of charitable expenditure, governance costs and the costs of generating funds on the basis set out in note 5 to the accounts.

Exchange Differences:

Transactions in foreign currency are translated into Nepali rupees at the rates ruling at the date of the transaction. Balances denominated in a foreign currency at the year end are translated into Nepali rupees at market rates prevailing at the statement of financial position date. Any exchange gains or losses are shown as Other Recognised Gains/(Losses) in the SOFA.

Tangible Fixed Assets:

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of all capital items is charged in full to the SOFA at the point of acquisition. All Major Capital items (items costing greater than NRs. 50,000) are capitalised at cost as fixed assets and an equal amount is credited to the Accumulated Capital Reserve. Depreciation is calculated on a reducing balance basis at a rate of 20% and is charged to the Accumulated Capital Reserve. Depreciation is charged in full in the year of acquisition. No depreciation is charged on freehold land and buildings.

Fixed Asset Investments:

Fixed Asset Investments which are listed on the stock exchange are valued at market value at the Statement of Financial Position date. Any gain or loss in valuation is shown as Other Recognised Gains/(Losses) in the SOFA. Unlisted Investments are included at cost as an approximation to market value. Impairment losses and revaluation differences are also recognised in the Accumulated Capital Reserves.

Stock:

Stocks for resale are valued at the lower of cost and net realisable value.

Contract Completion Payment Provision:

Contract Completion Payment Provision is created as per UMN People Management Framework for the period of service rendered by each employee member assuming the year-end date as the date of contract completion.

Regrouping of figures:

Some of the previous years' figures have been regrouped and rearranged in order to allow appropriate comparison with the current year. Notes have been included to explain when regrouping has taken place.



2 Donations

Individuals

Included within individuals donations are Rs 23,649,800 of expatriate personal contributed services (2016/17 NPRs. 22,368,156).

3 Grants Income Recognised

Transform Aid International
Teartund UK
InterAct
Woord en Daad
Bread for the World
TEAR Australia
Diakonie Katastrophenhilfe
Evangelical Lutheran Church in America
HimalPartner
PMU InterLife
United Methodist Church
UMN Support Trust
UK Aid
Normission
ICCO & Kerk in Actie
SIM International
ZOA
Finnish Evangelical Lutheran Mission
Gossner Mission
PAGW
Presbyterian Church in Ireland
BMS World Mission
Church of Scotland
CEDAR fund
Samaritan's Purse Canada
Smyrna Church
Other Donors
World Mission Prayer League
Methodist Church in Britain
Tear Netherlands
InterServe
Cornorstone
Total Grants Received

Current Year	Previous Year
NPR	NPR
38,525,036	31,591,677

Current Year	Previous Year
NPR	NPR
132,558,997	106,569,676
38,434,972	28,794,300
38,152,062	17,507,205
28,982,032	14,681,505
26,779,854	32,283,853
25,203,684	28,383,491
24,025,987	49,363,140
23,059,312	56,629,200
21,240,119	31,638,663
19,273,052	15,399,008
18,766,099	10,546,227
13,851,396	8,349,278
11,698,678	13,652,567
10,427,050	10,123,388
9,725,459	31,401,192
8,962,364	-
7,720,967	-
7,558,198	12,819,376
6,725,474	10,840,908
4,872,433	-
3,474,720	3,193,219
3,336,081	26,090,641
2,625,388	32,678,854
2,283,173	8,526,321
1,587,492	1,385,970
1,270,450	4,227,783
1,094,436	1,974,662
1,021,360	-
797,760	2,862,162
-	14,225,330
-	2,289,963
-	2,134,000
495,509,049	578,671,882

4 Investment Income

Interest Income
Dividend Income
Total Investment Income

Current Year	Previous Year
NPR	NPR
1,264,805	490,381
-	-
1,264,805	490,381

Currently, dividend payment of 2011-12 to 2015-16 is being withheld and is pending for government clarification.

5 Resources expended

	Grants to partners	Direct costs	Allocation of support costs	Current Year	Previous Year
	NPR	NPR	NPR	NPR	NPR
Cost of generating funds	-	11,456,700	859,168	12,315,867	10,653,727
Charitable Activities:					
Good Governance	10,833,844	16,726,956	5,070,626	32,631,425	26,915,335
Education	36,867,819	23,847,681	7,470,025	68,185,525	61,860,715
Health	32,257,308	27,008,916	8,765,742	68,031,966	60,458,729
Community Development	42,814,221	29,015,335	9,271,675	81,101,231	55,109,409
Sustainable livelihood	53,951,233	39,294,765	9,310,820	102,556,819	85,618,720
Integral Development	2,013,467	9,149,249	1,903,104	13,065,820	13,400,131
Tera! Flood	5,341,853	36,352,003	1,956,596	43,650,452	-
Dhading Disaster Response Programme	-	183,515,243	13,026,332	196,541,575	231,006,627
Overall Management, Monitoring and Evaluation of Programmes	-	26,908,891	(20,785,451)	6,123,440	5,255,312
Technical Support to Clusters	-	18,509,515	4,643,646	23,153,161	26,528,004
Thapathali - Other costs	-	10,329,102	-	10,329,102	1,225,553
NHAM JHERUP	-	31,317	-	31,317	22,600
Total Charitable Activities	184,079,745	420,688,974	40,633,115	645,401,833	567,404,135
Governance Costs	-	5,480,284	410,981	5,891,264	4,426,636
Total Resources expended	184,079,745	437,625,957	41,903,263	663,608,965	582,484,498

Cost allocation includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. The allocations shown are therefore a best estimate of the attributable costs.

All grants are made to partner organisations.

Direct Cost include programme staff salary and benefits, technical capacity building cost of partner organisations, programme related travel expenses etc.

The details of the top 25 grants made to partner organisations are available on request from the Finance Team, United Mission to Nepal, P.O. Box 126, Thapathali, Kathmandu, Nepal.

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	Grants to partners	Direct costs	Allocation of support costs	Current Year	Previous Year
	NPR	NPR	NPR	NPR	NPR
Geographical Location of Charitable Activities:					
Bajhang	24,833,954	25,607,105	5,683,775	56,124,834	45,002,844
Dhading	16,208,805	17,513,809	5,232,617	38,955,331	35,573,190
Dhading (DRR)	-	183,515,243	13,026,332	196,541,575	231,009,827
Doti	24,053,493	19,353,265	6,378,381	49,785,139	36,847,808
Mugu	17,502,547	9,646,460	2,755,115	29,904,122	25,503,461
Rukum	25,145,952	20,633,961	5,382,225	51,162,138	41,096,109
Rupandehi	43,123,601	41,677,861	10,962,197	95,763,659	51,754,541
Sunsari	32,032,573	43,837,335	7,354,278	83,224,186	51,192,053
Thapathali	1,178,820	3,125,008	-	4,303,828	-
Thapathali Overall Management, Monitoring and Evaluation of P	-	26,908,891	(20,785,451)	6,123,440	5,255,312
Technical Support to Clusters	-	18,509,515	4,843,646	23,153,161	42,921,237
NHAM JHERUP	-	31,317	-	31,317	22,600
Thapathali - Other costs	-	10,329,102	-	10,329,102	1,225,553
Total Charitable Activities	184,079,745	420,688,974	40,633,116	645,401,833	567,404,136

Direct costs of charitable activities are made up as follows:

	Current Year	Previous Year
	NPR	NPR
Area of Work Operational costs	396,188,735	303,385,639
Management of Programme at Cluster level	23,153,161	26,528,004
Overall Management, Monitoring and Evaluation of Programmes	6,123,440	5,255,312
Other Corporate costs	10,329,102	2,262,631
	435,794,438	337,431,586

Support costs and their basis of allocation are as follows:

	Basis of allocation	Current Year	Previous Year
		NPR	NPR
General Management	Functions of team	1,998,854	1,718,716
Financial Management	Functions of team	3,736,374	2,768,597
Human Resources	Functions of team	16,117,114	13,832,658
Information and Communication Technology	Functions of team	6,082,064	6,845,983
Facilities Management	Functions of team	11,214,072	9,517,125
		41,148,477	34,683,079

Governance costs are made up as follows:

	Current Year	Previous Year
	NPR	NPR
Board expenses	2,462,046	1,585,789
Financial Governance	1,825,716	1,338,401
Strategic Management	1,603,502	1,502,446
	5,891,264	4,426,636

5 Tangible Fixed Assets

	Freehold Land And Buildings	Fixtures, Fittings & Equipment	Motor Vehicles	Total
	NPR	NPR	NPR	NPR
Cost				
16th July 2017	9,771,933	27,074,168	30,196,818	67,042,919
Additions	-	1,683,242	452,700	2,135,942
Disposals	-	(846,709)	(782,600)	(1,639,309)
Current Year	9,771,933	27,910,701	29,856,918	67,539,552
Depreciation				
16th July 2017	-	18,016,274	18,747,282	36,763,556
Charge for the year	-	2,094,355	2,291,831	4,386,186
Disposals	-	(551,647)	(349,521)	(901,168)
Current Year	-	19,558,982	20,689,592	40,248,574
Net Book Value				
Current Year	9,771,933	8,351,720	9,167,326	27,290,978
16th July 2017	9,771,933	9,057,895	11,449,536	30,279,364

All tangible fixed assets are held for charitable use.

The deposit was given in April 1986 by UMN to Himal Hydro and General Construction (Pvt.) Ltd to buy the Thapathali property to be used by UMN. UMN have the right to get the property transferred to its own name or to a company promoted by UMN.

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7 Investments held as Fixed Assets

Investments in shares listed on Nepal Stock Exchange:

Market Value of Investment in Butwal Power Company Ltd. Brought Forward
Net Gain/(Loss) on Revaluation
Market Value of Investment in Butwal Power Company Ltd. Carried Forward

Current Year NPR	Previous Year NPR
188,004,460	253,355,130
(49,426,979)	(65,350,670)
<u>138,577,481</u>	<u>188,004,460</u>

At 16th July 2018 UMN held 303,233 ordinary shares (15th July 2017: 303,233) in Butwal Power Company Ltd.

Investments in subsidiary undertakings:

Value of Investment in Jhimruk Industrial Development Centre (Pvt.) Ltd
Provision for Impairment of Investment
Current Value of Investment in Jhimruk Industrial Development Centre (Pvt.) Ltd

Current Year NPR	Previous Year NPR
14,000,000	14,000,000
(14,000,000)	(14,000,000)
<u>-</u>	<u>-</u>

At 16th July 2018 UMN held 140,000 ordinary shares (15th July 2017: 140,000) in Jhimruk Industrial Development Centre (Pvt.) Ltd. This represents 76% (15th July 2017: 76%) of Jhimruk Industrial Development Centre (Pvt.) Ltd's overall share capital.

Investments in unlisted shares:

Himal Hydro and General Construction (Pvt.) Ltd.
Provision for Impairment of Investment
Current Value of Investment in Himal Hydro and General Construction (Pvt.) Ltd

Current Year NPR	Previous Year NPR
27,590,500	27,590,500
-	-
<u>27,590,500</u>	<u>27,590,500.00</u>

At 16th July 2018 UMN held 275,905 ordinary shares (15th July 2017: 275,905) in Himal Hydro and General Construction (Pvt.) Ltd. This represents 11.4% (15th July 2017: 11.4%) of Himal Hydro and General Construction (Pvt.) Ltd's paid up share capital.

Total Investments held as Fixed Assets

Current Year NPR	Previous Year NPR
<u>166,167,981</u>	<u>215,594,960</u>

We are looking at discharging our responsibility as the main shareholder on JIDCO. No Progress has been made on the final tax clearance for JIDCO Pvt. Ltd. because the tax office in Dang District is not willing to make a final decision on this. In the absence of final tax clearance letter the liquidation process has been delayed. Although there is funding for at least two years the board, representing the shareholders have initiated and formed an NGO which is continuing the work, use the remaining Himal Partner (HP) funds and seek new funding. UMN continues to fulfill its obligation to ensure that the funding that UMN is holding on (HP) behalf is being used as intended and releases the HP funds that it holds as required. At an appropriate point JIDCO will be liquidated. At that point UMN will have no further involvement other than to continue to monitor and hand over the remaining HP funds until they are exhausted.

8 Long Term Deposit

Cash Deposit for Telephone Line
Cash Deposit given to Municipality against Thapathali building
Cash Deposit given to TMS Overseas Limited
Cash Deposit given to UMN Worldwide Limited
Cash Deposit given to UMN Support Trust

Current Year NPR	Previous Year NPR
181,316	175,950
55,355	55,355
4,369,400	4,369,400
6,106,000	6,106,000
87,740,718	87,740,718
<u>98,452,788</u>	<u>98,447,422</u>

UMN Worldwide Limited and TMS Overseas Limited are the owners of UMN Services (Pvt) Ltd, a company registered in Nepal. There is no any related party transactions. Amounts transferred to UMN Support Trust (UMNST) for investment to generate income for UMN's ongoing activities.

9 Stock

Stock Value at 16th July 2018 (16th July 2017)

Current Year NPR	Previous Year NPR
510,616	703,211

10 Debtors

Due within one year
Trade Debtors
Amounts due from Related Organisations
Other Debtors (Including Project Advances to Partners)
Receivable From Financial Partners (Project Negative Fund Balances)

Current Year NPR	Previous Year NPR
1,974,002	474,734
2,212,221	2,555,882
15,814,283	15,453,346
-	-
<u>20,000,506</u>	<u>18,483,962</u>

Other Debtors includes advance grant to partner organisations for their ongoing Projects of Jan -Dec 2016.

11 Short Term Investments

Bank Deposits held in UK & Sri Lanka

Current Year NPR	Previous Year NPR
258,974,804	307,676,805

12 Cash at Bank and in Hand

Cash at Bank
Cash in Hand

Current Year NPR	Previous Year NPR
76,002,214	116,458,730
520,463	511,478
<u>76,522,677</u>	<u>116,970,208</u>

13 Creditors: Amounts Falling Due Within One Year

Trade Creditors
Amounts due to Related Organisations
Contract Completion Payment
UMN Clearing Accounts
Other Creditors
Accruals and Deferred Income

Current Year NPR	Previous Year NPR
815,920	753,740
62,208,053	41,070,490
10,730,871	18,453,413
-	-
18,284,379	18,149,647
-	7,137,381
<u>92,039,222</u>	<u>85,564,671</u>




14 Funds Movement

	Previous Year NPR	Income NPR	Expenditure NPR	Transfers NPR	Current Year NPR
General Fund (Revenue Reserve)	34,176,717	53,385,289	(53,385,289)	-	34,176,717
Designated Funds:					
Accumulated Capital - Investment in Companies	215,594,960	-	(49,426,979)	-	166,167,981
Accumulated Capital - Tangible Fixed Assets	30,279,363	-	(2,988,383)	-	27,290,980
Exchange Gain/Loss Reserve	47,105,489	28,024,109	-	-	75,129,599
Employee Security Fund	3,003,100	-	-	-	3,003,100
Major Gifts Fund	51,609,530	-	-	-	51,609,530
Staff Emergency & Compassionate Fund	943,364	224,756	(149,000)	-	1,019,120
Medical Treatment Plan Fund	39,146	2,101,890	(2,088,219)	-	52,817
Technical Support Fund	9,571,084	-	-	-	9,571,084
Dividend and Interest Reserve Fund	8,798,018	-	-	-	8,798,018
Undesignated Fund	14,206,045	940,471	-	209,861	15,356,377
	381,150,100	31,291,226	(54,652,581)	209,861	367,998,605
Total Unrestricted Funds	415,326,817	84,676,514	(108,037,870)	209,861	392,175,323
Restricted Funds:					
Technical Areas					
Good Governance	2,135,267	35,265,823	(32,631,425)	(1,789,845)	2,980,020
Education	25,395,161	63,489,234	(68,185,525)	(229,038)	20,469,832
Health	8,275,646	60,876,826	(68,031,966)	557,422	1,677,928
Community Development	11,066,568	88,415,952	(81,101,231)	(1,961,117)	16,420,172
Integral Development	-	10,683,512	(13,065,820)	2,882,308	500,000
Sustainable Livelihoods	20,404,612	92,583,828	(102,556,819)	(1,694,716)	8,736,906
Terai Flood Relief	-	51,876,389	(43,650,452)	251,749	8,477,686
Dhading Disaster Response Programme	207,842,310	78,683,746	(196,438,835)	-	90,087,221
	276,119,563	481,875,310	(605,662,073)	(1,983,037)	149,349,764
Other UMN Programme Funds:					
Core Cluster	-	21,462,016	(23,153,161)	1,147,461	(543,684)
Cluster Funds	2,612,022	64,757	-	-	2,676,779
Community Development Project	10,219	1,920,841	-	(1,780,599)	150,461
Programme Team (Core)	-	18,458,290	(18,458,290)	-	-
Learning, Policy and Strategy	-	8,450,601	(8,450,601)	-	-
Computer Replacement Fund	(608,821)	-	(90,818)	300,000	(399,639)
Vehicle Replacement Fund	142,000	-	-	-	142,000
NHAM JHERUP	3,936,445	41,021	(31,317)	-	3,946,149
Christmas Dinner Challenges	448,555	467,376	-	-	915,931
Consultancy Services Reserve Fund	1,718,857	34,700	(21,981)	-	1,729,576
Kimn-Mugu Fire Incident	-	2,646,578	-	-	2,646,578
Upgrade to UMN's Accounting System	(83,157)	-	(641,518)	724,675	-
Evaluation	1,342,523	-	(1,333,972)	-	8,551
Interntl Mental Health Conference	1,449,758	3,331,617	(2,963,896)	(1,270,888)	546,590
UMN History Project	17,949	-	-	(17,949)	-
Internship Programme	922,802	639,610	-	(1,562,412)	-
Scholarship Funds for Designated Staff	-	-	-	-	-
	11,907,152	57,517,408	(55,145,558)	(2,459,710)	11,819,292
Corporate Funds:					
Leadership Development Fund	(1,497,949)	4,057,871	(914,228)	-	1,645,694
Language and Orientation Programme	660,048	2,171,922	(2,095,150)	-	736,821
Expatriate Support	1,075,628	2,983,628	(2,605,022)	(300,000)	1,154,234
	237,727	9,213,421	(5,614,400)	(300,000)	3,536,749
Total Restricted Funds	287,264,442	548,606,140	(666,422,029)	(4,742,747)	164,705,805
Total UMN Funds	702,591,259	633,282,654	(774,459,898)	(4,532,886.29)	556,881,128

Designated funds are set up for the following purposes:

Accumulated Capital Funds - These funds represent the net book value of tangible fixed assets and fixed asset investments to indicate that these resources are not available for other purposes.

Exchange Gain/Loss Reserve - In the year 2017/18, we have unrealised foreign exchange gain and this gain is set aside as reserve to cover the probable future exchange losses.

Employee Security Fund - This fund is set aside to cover UMN's personnel policies regarding accident insurance cover, accident or attack compensation and death in service compensation.

Staff Emergency and Compassionate Fund - UMN staff members contribute to this fund and any Nepali staff member can apply for aid in cases of personal or family emergency.

Medical Treatment Plan - This fund is set aside to cover the cost of the staff medical treatment plan. The surplus will be used for next year.

Technical Support Fund - This fund is set aside to cover the cost of significant major capital purchases.

Community Development Project - The income received for this project can be used in any thematic area as per the need.

We refunded NPR 2,111,786 to Interact as it was not utilised by December 2016 for Capacity Building project.
ICCO Netherlands disbursed NPR 1,304,512 with project fund which was belongs to ICCO, Nepal so that we refunded.
We refunded surplus amount NPR 1,116,588 to HimaPartner from International Mental Health Conference.



United Mission to Nepal
Consolidated Income and Expenditure Statement of Total Programme Team
For the Period from 16 July 2017 to 16 July 2018

Amount in NPR

	Grand Total	Core Programme Team	Learning Policy & Strategy	Total Core Cluster and Thematic Area	Bajhang	Dhading	Doti	Mugu	Rukum	Rupandehi	Sunsari	Thapathali
Income												
53002-Baptist Missionary Society	3,336,081			3,336,081								3,336,081
53003-Transfrontier Aid International (TAI)	132,558,997			132,558,997								132,558,997
53004-CEDAR	2,283,173			2,283,173								2,283,173
53006-Church of Scotland	1,018,978			1,018,978								1,018,978
53007-Bread for the World	26,779,854			26,779,854								26,779,854
53008-Evangelical Lutheran Church	22,252,747			22,252,747								22,252,747
53009-DFID	11,698,678			11,698,678								11,698,678
53010-Diakonia (DKN)	24,025,987			24,025,987								24,025,987
53011-Finnish Evangelical Lutheran Mission	7,558,198			7,558,198								7,558,198
53013-Goswami	7,725,474			7,725,474								7,725,474
53014-ICCO	9,725,459			9,725,459								9,725,459
53015-Interact	38,152,052			38,152,052								38,152,052
53022-Methodist Church of Britain	797,760	797,760		797,760								797,760
53025-HimalPartner	21,240,119			21,240,119								21,240,119
53026-Norvison	10,427,050			10,427,050								10,427,050
53028-Foundation for Opportunity Education	1,094,436			1,094,436								1,094,436
53029-Presbyterian Church in Ireland	3,474,720			3,474,720								3,474,720
53033-PMU Interlife	19,273,052			19,273,052								19,273,052
53034-Samaritan Purse	1,587,492			1,587,492								1,587,492
53035-Sim International	8,952,264			8,952,264								8,952,264
53036-Smyrna Church	1,270,450			1,270,450								1,270,450
53039-Tear Australia	25,203,684			25,203,684								25,203,684
53040-Tearfund UK	38,434,972			38,434,972								38,434,972
53043-UMN Support Trust	12,039,550			12,039,550								12,039,550
53045-United Methodist Church USA	16,758,143			16,758,143								16,758,143
53048-WMPL USA	1,621,360			1,621,360								1,621,360
53050-Word on Dood	28,982,032			28,982,032								28,982,032
53051-PAGW	4,872,433			4,872,433								4,872,433
53052-ZOA	7,720,967			7,720,967								7,720,967
53070-Other Donors	6,140,808			6,140,808								6,140,808
50500-Programme Management Inc	14,154,051	14,154,051		14,154,051								14,154,051
50700-Monitoring & Evaluation Inc	6,631,401		6,631,401	6,631,401	40,100	26,273	5,500		1	8,707	1,350	279,500
50900-Local Income	411,431	50,000		461,431								1,052,002
50100-Interest Earned	1,079,777			1,079,777								1,079,777
51100-PCS Income	12,552,480	3,456,480	1,819,200	17,828,160	2,637,840	454,800	909,600	181,920	2,364,960	727,680	1,350	498,960,821
Income Total	530,246,217	18,486,230	8,480,601	627,213,048	2,637,840	454,800	909,600	181,920	2,364,960	727,680	1,350	498,960,821
Expenditure												
60100-Salary & Benefits	101,563,652	9,873,913	4,830,067	116,267,632	13,871,369	10,277,084	9,895,778	8,159,138	12,087,613	18,554,170	13,823,122	396,308
60300-Contract Completion Payment	7,212,107	736,082	444,133	8,392,322	1,060,589	807,456	690,525	168,820	625,371	1,371,156	1,076,154	31,821
60400-Insurance and Medical Treatment Plan	1,017,053	89,210	62,875	1,169,138	123,593	108,262	85,237	73,809	114,646	191,533	163,817	4,073
60700-Staff Training and Development	1,697,641	80,563	485,024	2,263,228	304,108	84,010	58,539	90,100	221,269	127,141	166,205	166,205
60800-Staff Recruitment	764,235			764,235	284,235	15,700	15,700	10,770	49,625	69,832	66,039	
61100-PCS Expenses	12,552,480	3,456,480	1,819,200	17,828,160	2,637,840	454,800	909,600	181,920	2,364,960	727,680		
Community Focused Programme												
62001-Dalit Sahayog Samaj	3,783,393			3,783,393	3,783,393							
62002-Ekanti Bikash Manch	4,013,775			4,013,775	4,013,775							
62003-Mukha Kalyan Samiti & Credit Cooperati	6,640,822			6,640,822	6,640,822							
62004-Pragathi Yuva Samaj	10,385,864			10,385,864	10,385,864							
62005-Chandrayoti Integrated Rural Developme	2,496,893			2,496,893		2,496,893						
62006-Commited Society for Change Nepal	1,414,107			1,414,107		1,414,107						
62007-Dhading Christian Society	964,412			964,412		964,412						
62009-Himalaya Multi Samaj	9,200			9,200		9,200						
62009-Jagadoti Community Development Centre	1,264,698			1,264,698		1,264,698						
62010-Nan Jazaran Kendra	1,943,637			1,943,637		1,943,637						
62012-Prayashakti Samudayik Bikas Samaj	6,510,615			6,510,615		6,510,615						
62013-Small Farmer Cooperative Federation	1,695,333			1,695,333		1,695,333						
62014-Anapurna Sewa Samaj	4,413,049			4,413,049		4,413,049		4,413,049				
62015-Bar Pooj Saving & Credit Cooperative L	1,504,360			1,504,360		1,504,360		1,504,360				
62016-Centre for Equal Access Development Nep	7,202,000			7,202,000		7,202,000		7,202,000				
62017-Gramam Samudayik Bikash Kendra	6,873,179			6,873,179		6,873,179		6,873,179				
62018-Rural Development Centre	4,060,808			4,060,808		4,060,808		4,060,808				
62020-Disaster Rehabilitation & Rural Developm	2,610,979			2,610,979		2,610,979		2,610,979				
62021-Gramam Samudayik Samithi	4,133,718			4,133,718		4,133,718		4,133,718				
62022-Karanti Community Development Centre	4,204,017			4,204,017		4,204,017		4,204,017				
62023-Rimrookshya Samaj Sudhar Kendra	947,819			947,819		947,819		947,819				
62024-Mech Network Nepal	1,178,820			1,178,820		1,178,820		1,178,820				
62025-Christian Society Development Campaign	4,763,129			4,763,129		4,763,129		4,763,129				
62026-Dalit Welfare Organisation	2,181,018			2,181,018		2,181,018		2,181,018				
62027-Nepal Nagar Society Service & Informati	5,412,677			5,412,677		5,412,677		5,412,677				
62028-Nepal Disabled Protection Forum	2,021,925			2,021,925		2,021,925		2,021,925				
62029-Nepal People Awakening Forum	10,767,203			10,767,203		10,767,203		10,767,203				
62030-Bikash Sewa Samaj	7,775,240			7,775,240		7,775,240		7,775,240				
62031-Dalit Social Development Committee	5,626,205			5,626,205		5,626,205		5,626,205				
62032-Ikar Samaj Nawaiparasi	6,647,703			6,647,703		6,647,703		6,647,703				
62033-Kapilvastu Institution Development comm	3,877,661			3,877,661		3,877,661		3,877,661				
62034-Lumbini Christian Society	3,501,341			3,501,341		3,501,341		3,501,341				
62035-Himal Abkash Social Service Organizati	4,936,292			4,936,292		4,936,292		4,936,292				
62036-Sunwai Community Development Center, Na	1,049,982			1,049,982		1,049,982		1,049,982				
62037-Sakar Samuha Nepal	945,589			945,589		945,589		945,589				
62038-Sungabha Community Development Centre R	8,963,498			8,963,498		8,963,498		8,963,498				
62039-Community Development Forum	7,521,167			7,521,167		7,521,167		7,521,167				
62040-Chandra Mukh Club	8,204,103			8,204,103		8,204,103		8,204,103				
62042-National Community Development Centre	8,346,563			8,346,563		8,346,563		8,346,563				
62043-Naba Jwan Samaj Sewa	1,738,507			1,738,507		1,738,507		1,738,507				
62044-Nepal Chelabeti Disabled Women Society	1,780,837			1,780,837		1,780,837		1,780,837				
62045-Participant Mobilization Centre	2,349,977			2,349,977		2,349,977		2,349,977				
62046-Sundar Samaj Noman Samuha	2,091,419			2,091,419		2,091,419		2,091,419				
62047-Buddha Higher Secondary School	5,606,014			5,606,014		5,606,014		5,606,014				
Sub Total Community Focused Programme	184,079,745			184,079,745	24,833,954	16,208,908	24,853,493	17,402,547	28,145,952	43,123,601	32,032,873	1,178,820
62100-Technical Capacity Building	22,641,698			22,641,698	3,608,420	3,053,148	4,770,476	1,787,056	2,212,473	4,210,544	2,895,325	120,343
63000-Baseline and Pretest planning	891,144			891,144	102,740	309,365			205,561	247,486	2,450	
63200-Review/Evaluation	4,188,850			4,188,850	1,401,566	631,150	61,444		488,469	103,153	1,502,197	871
63400-Internship Program	2,010,415			2,010,415	325,874	334,049	307,728	92,285	370,417	353,791	226,271	
63500-Workshop & Seminar	3,836,226	1,465,817		5,302,043	42,801	241,602	31,481	30,550	662,777	92,524	1,268,754	
63600-External Consultancy	68,090			68,090					16,500	68,090		
63700-Material Development	537,618			537,618	68,215	103,711	55,575	109,285	70,946	62,803	27,103	
63800-Membership Fees	72,110	72,110		72,110								
63900-Scholarships	21,000			21,000								
64000-Food Items	13,024,833			13,024,833								
64100-Non Food Items	16,722,007			16,722,007								
64200-Local Volunteers Expenses	856,140			856,140								
65000-Travel	20,375,743	1,280,336	201,173	21,857,252	1,656,808	1,359,597	2,642,889	1,656,635	3,222,918	3,858,242	2,773,284	963,862
65100-Accommodation	168,265			168,265								168,265
65200-Transportation	1,170,095			1,170,095	7,700	48,850	52,710	16,106	3,481	364,083	677,005	
65300-Vehicle Operating Costs	336,849			336,849	18,083	41,859	71,898		(60,499)	575,880	(31,372)	
65500-Paper & Maintenance	347,419	6,000	10,200	363,619	16,360	35,922	26,708	18,947	39,758	48,743	142,781	
66000-Publicity/Public Relations												

United Mission to Nepal
Consolidated Income and Expenditure Statement of Total Thematic Areas
For the Period from 16 July 2017 to 16 July 2018

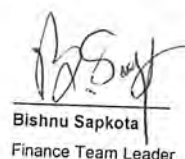
	Total	Core Cluster	Community Development	Education	Good Governance	Health	Integral Development	Livelihoods	Terrorism Relief	Disaster Response
Income										
53002-Baptist Missionary Society	3,336,081	2,380,452	-	-	-	-	-	-	-	955,629
53003-Transform Aid International (TAI)	132,558,997	-	18,158,130	46,555,570	1,542,700	36,201,651	2,283,173	30,100,946	-	-
53004-CE D&R	2,618,173	-	-	-	-	-	-	-	-	-
53006-Church of Scotland	1,018,978	-	-	730,150	-	-	-	-	261,780	-
53007-Bread for the World	26,779,854	-	-	3,301,982	-	-	-	23,477,872	-	-
53008-Evangelical Lutheran Church	22,252,747	-	4,186,910	-	-	-	-	11,698,678	-	13,037,733
53009-DFID	11,698,678	-	-	-	-	-	-	-	-	-
53010-Diakonie (DKH)	24,025,987	-	-	7,556,198	-	-	-	-	24,025,987	-
53011-Finnish Evangelical Lutheran Mission	7,556,198	-	-	-	-	-	-	-	-	-
53013-Gossner	6,725,474	-	-	-	-	-	-	1,152,712	555,357	5,017,405
53014-ICCO	9,725,459	-	-	-	-	-	-	6,203,869	566,318	3,521,590
53015-Interact	38,152,062	-	19,488,669	-	18,097,076	-	-	-	742,928	4,095,330
53025-HimalPartner	21,240,119	-	-	-	-	8,042,012	-	-	-	-
53026-Normison	10,427,050	-	-	1,094,436	-	-	-	-	-	-
53029-Fundation for Opportunity Education	1,094,436	-	-	-	-	-	-	-	-	-
53030-Presbyterian Church in Ireland	3,474,720	-	-	-	-	-	-	-	3,168,300	306,420
53033-PMU Interlife	19,273,052	-	8,189,072	795,275	6,375,941	1,934,082	-	-	1,976,681	-
53034-Samaritan Purse	1,587,492	-	1,587,492	-	-	-	-	-	-	-
53035-Sim International	8,962,364	-	-	-	-	-	-	-	-	8,962,364
53036-Smriti Church	1,270,450	362,985	-	907,464	-	-	-	-	-	-
53039-Tear Australia	25,203,684	18,626,212	6,577,471	-	-	-	-	-	-	-
53040-Tearfund UK	36,434,872	-	-	-	8,369,874	-	6,841,364	9,855,686	13,368,048	-
53043-UMN Support Trust	12,039,550	-	678,750	3,647,127	638,025	678,750	-	5,008,853	709,294	-
53045-United Methodist Church USA	16,758,143	-	1,070,979	-	-	8,116,373	-	2,535,642	-	5,035,149
53048-WMPL USA	1,021,360	-	-	-	-	-	-	-	1,021,360	-
53050-Word on Daid	28,982,032	-	-	-	-	-	-	-	-	28,982,032
53051-PAGW	4,872,433	-	-	-	-	4,872,433	-	-	-	-
53052-ZOA	7,720,967	-	-	-	-	-	-	-	-	7,720,967
53028-Other Donors	6,140,808	-	3,840,247	202,382	-	94,877	484,710	17,338	1,178,778	339,833
50900-Local Income	341,431	64,593	-	-	-	-	279,500	17,338	-	-
50100-Interest Earned	1,079,777	27,774	-	-	242,206	-	794,764	15,032	-	-
51100-PCS Income	7,276,800	-	1,819,200	2,728,800	-	909,600	-	1,819,200	-	-
Income Total	603,337,326	21,462,016	88,415,952	63,489,234	35,265,823	60,876,826	10,683,512	92,583,828	51,876,389	78,683,746
Expenditure										
60100-Salary & Benefits	86,859,672	21,011,209	13,372,083	9,354,987	9,765,171	12,121,251	3,946,454	16,043,163	1,245,374	-
60300-Contract Completion Payment	6,031,892	1,328,258	1,013,070	634,253	687,289	769,314	312,273	1,223,029	64,406	-
60400-Insurance and Medical Treatment Plan	864,958	236,491	126,142	98,696	89,976	123,060	39,773	148,860	-	-
60700-Staff Training and Development	1,092,054	188,372	31,856	98,850	19,034	208,039	44,851	221,052	-	-
60800-Staff Recruitment	264,235	-	113,093	-	54,130	79,392	17,620	-	-	-
61200-PCS Expenses	7,276,800	-	1,819,200	2,728,800	-	909,600	-	1,819,200	-	-
Community Focused Programme	3,783,393	-	3,783,393	-	-	-	-	-	-	-
62001-Dalit Sahayak Samaj	4,013,775	-	-	1,784,200	-	-	-	2,229,575	-	-
62002-Ekanti Bikash Manch	6,640,822	-	1,192,230	-	-	-	-	5,448,692	-	-
62003-Mahila Kalyan Saving & Credit Cooperati	10,395,864	-	5,322,092	-	-	5,073,772	-	-	-	-
62004-Pragatishil Yuva Samaj	2,496,803	-	983,714	-	-	1,513,089	-	-	-	-
62005-Chandrayoti Integrated Rural Developme	1,414,107	-	-	-	-	1,414,107	-	-	-	-
62006-Committed Society for Change Nepal	884,412	-	-	-	-	-	884,412	-	-	-
62007-Chiding Christian Society	9,200	-	-	-	-	9,200	-	-	-	-
62008-Himalaya Mukti Samaj	1,264,698	-	-	-	-	1,264,698	-	-	-	-
62009-Jagatiyoti Community Development Centre	1,943,637	-	17,275	-	-	-	-	1,926,362	-	-
62010-Nari Jagaran Kendra	6,810,615	-	-	6,198,215	-	-	-	312,400	-	-
62012-Praynasal Samudayik Bikas Samaj	1,695,333	-	-	-	-	-	-	1,605,333	-	-
62013-Small Farmer Cooperative Federation	4,413,049	-	4,413,049	-	-	-	-	-	-	-
62014-Apansha Sewa Samaj	1,504,360	-	-	-	-	-	-	1,504,360	-	-
62015-Bar Pipal Saving & Credit Cooperative L	7,202,000	-	-	-	2,123,584	5,078,416	-	-	-	-
62016-Centre for Equal Access Development Nep	6,873,179	-	-	2,813,321	-	-	-	4,059,858	-	-
62017-Gramin Samudaya Bikash Kendra	4,060,905	-	-	-	-	-	-	4,060,905	-	-
62018-Rural Development Centre	2,810,879	-	2,457,663	153,296	-	-	-	-	-	-
62020-Disaster Rehabilitation & Rural Developm	4,133,718	-	1,645,916	-	-	2,487,802	-	-	-	-
62021-Gramin Samudayik Sansha	4,204,017	-	-	-	4,204,017	-	-	-	-	-
62022-Karani Community Development Centre	947,819	-	-	-	-	947,819	-	-	-	-
62023-Rimokshya Samaj Sudhar Kendra	1,178,820	-	840,047	-	-	-	338,773	-	-	-
62024-Micah Network Nepal	4,783,128	-	-	-	2,855,946	666,068	528,833	710,282	-	-
62025-Christian Society Development Campaign	2,181,018	-	-	-	-	-	-	2,181,018	-	-
62028-Dalit Welfare Organisation	5,412,677	-	1,340,305	-	-	-	-	4,072,372	-	-
62027-Nepal Magar Society Service & Informati	2,021,925	-	2,021,925	-	-	-	-	-	-	-
62028-Nepal Disabil Protection Forum	7,176,340	-	-	-	-	3,194,139	-	7,573,064	-	-
62029-Nepal People Awakening Forum	5,626,205	-	-	-	-	-	-	3,519,764	4,255,576	-
62030-Bikalo Sewa Sansha	6,547,703	-	742,207	1,542,520	677,859	-	-	3,585,117	-	-
62031-Dalit Social Development Committee	3,877,661	-	1,769	-	2,485,898	1,389,994	-	-	-	-
62032-Isha Samaj Nawalparasi	3,501,341	-	2,231,410	-	-	1,269,931	-	4,936,292	-	-
62033-Kapilvastu Institution Development comm	4,936,292	-	-	-	-	-	-	-	-	-
62034-Lumbini Christian Society	1,048,892	-	-	-	-	1,048,982	-	-	-	-
62035-Nepal Abinash Social Service Oranizati	945,589	-	-	-	-	945,589	-	-	-	-
62036-Survival Community Development Center, Na	8,863,488	-	7,207,695	-	-	1,655,793	-	-	-	-
62037-Sakar Samuha Nepal	7,521,167	-	1,856,237	-	-	-	-	5,664,930	-	-
62038-Sungabha Community Development Centre R	8,204,103	-	2,336,453	5,867,650	-	-	-	-	-	-
62039-Community Development Forum	8,246,563	-	-	7,280,286	-	-	-	-	-	-
62040-Chandra Mukhi Club	1,738,607	-	1,780,837	-	-	-	1,738,507	-	-	-
62042-National Community Development Centre	2,349,977	-	-	-	674,418	404,366	-	1,271,191	-	-
62043-Naba Jwan Samaj Sewa	2,091,419	-	-	-	-	2,091,419	-	-	-	-
62044-Nepal Chitabeti Disabil Women Society	2,091,419	-	-	-	-	199,850	-	-	-	-
62045-Participant Mobilization Centre	5,609,014	-	-	-	-	-	-	-	-	-
62046-Sundar Samaj Nirman Samuha	184,079,745	-	42,814,221	36,867,819	10,833,844	32,257,308	2,013,467	53,951,233	5,341,853	-
62047-Buddha Higher Secondary School	22,641,598	2,323,714	3,038,766	3,538,067	2,713,271	5,175,376	611,158	5,232,388	8,857	-
Sub Total Community Focused Programme	991,144	-	142,455	43,666	-	171,672	-	503,820	129,531	-
62100-Technical Capacity Building	4,188,850	1,575	329,095	1,488,849	9,530	-	19,140	2,057,246	283,515	-
63000-Baseline and Project planning	2,010,415	-	-	-	-	-	2,010,415	-	-	-
63200-Review/Evaluation	2,370,469	-	535,229	262,087	128,090	-	117,178	1,327,865	-	-
63400-Workshop & Seminar	66,000	-	-	-	-	-	-	66,000	-	-
63500-External Consultancy	537,618	-	75,249	15,370	46,214	358,593	41,177	1,015	-	-
63700-Material Development	21,000	-	-	21,000	-	-	-	-	-	-
63900-Scholarships	13,024,833	-	-	-	-	-	-	-	13,024,833	-
64000-Food Items	16,722,007	-	-	-	-	-	-	-	16,722,007	-
64100-Non Food Items	856,140	-	-	-	-	-	-	-	856,140	-
64200-Local Volunteers Expenses	18,894,235	3,077,661	2,851,605	1,935,330	1,959,753	2,164,323	615,622	4,529,464	1,760,477	-
65000-Travel	168,265	-	-	-	-	-	168,265	-	-	-
65100-Accommodation	1,170,005	24,715	8,933	8,295	1,540	97,988	-	-	1,028,534	-
65200-Transportation	336,849	336,849	-	-	-	-	-	-	-	-
65300-Vehicle Operating Costs	323,219	232,141	45,304	24,515	5,050	7,309	14,900	-	-	-
65500-Repair & Maintenance	818,734	125,679	177,164	47,099	21,893	119,077	31,432	266,816	19,574	-
66000-Publicity/Public Relations/Networking	87,235	87,235	-	-	-	-	-	-	-	-
67000-Insurance	2,314,876	2,145,037	66,666	-	-	-	-	-	-	-
67100-Rent	1,601,377	448,377	139,898	97,371	49,840	128,842	86,282	238,546	412,122	-
67300-Supplies	902,484	346,999	200,986	47,961	22,000	84,677	6,331	194,430	-	-
67400-Minor Capital	120,086	43,161	23,652	36,188	2,145	4,945	-	9,995	-	-
67500-Books & Subscriptions	1,496,381	1,154,357	68,943	33,581	40,764	66,094	7,450	100,037	25,155	-
67600-Telecommunications	316,430	314,880	-	-	-	-	-	1,550	-	-
67700-Utilities	17,186	17,186	-	-	-	-	-	-	-	-
67900-Health and Safety	162,000	41,600	27,200	20,800	12,000	22,400	8,000	30,000	443,907	-
70000-Celebration	443,907	-	-	-	-	-	-	-	-	-
71000-Winterisation	2,069,718	-	365,466	403,923	157,189	343,130	67,860	566,950	185,200	-
72500-Audit Expenses	(0)	(15,205,180)	3,673,869	2,553,097	1,448,456	3,695,420	884,906	2,949,432	-	-
72600-Cluster Management and Office	-	-	71,611	177,746	(609,680)	143,613	49,161	167,549	-	-
72700-Organisational Development	14,154,052	1,283,420	2,611,155	2,698,184	1,315,046	2,579,525	595,585	3,071,136	-	-
72800-Programme Management	6,531,400	816,722	1,096,081	1,050,804	756,914	1,285,333	296,549	1,348,897	-	-
72900-Monitoring Evaluation	27,606,783	2,543,504	5,564,438	3,720,937	2,998,666					

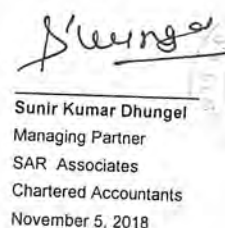
United Mission to Nepal
Good Governance - Consolidated Income and Expenditure Statement
For the Period from 16 July 2017 to 16 July 2018

	Amount in NPR						
	Total	Advocacy	Capacity Building	Mugu Community Transforma	Organisational Strengthening Initiative	Self Help Approach (Hamro Pahunch)	Support for Strategic Functions
Income							
53003-Transform Aid International (TAI)	1,542,700	-	-	-	-	-	-
53015-Interact	18,097,076	-	-	-	1,542,700	-	-
53033-PMU Interlife	6,375,941	-	18,097,076	-	-	-	-
53040-Tearfund UK	8,369,874	8,369,874	-	5,371,060	-	-	-
53043-UMN Support Trust	638,025	-	-	-	-	-	1,004,881
50100-Interest Earned	242,206	242,206	638,025	-	-	-	-
Income Total	35,265,823	8,612,080	18,735,101	5,371,060	1,542,700	-	-
Expenditure							
60100-Salary & Benefits	9,765,171	2,955,310	5,281,507	963,344	168,612	-	396,398
60300-Contract Completion Payment	687,289	210,859	389,310	41,611	13,688	-	31,821
60400-Insurance and Medical Treatment Plan	89,976	26,193	55,269	8,514	-	-	-
60700-Staff Training and Development	19,034	984	18,050	-	-	-	-
60800-Staff Recruitment	54,130	-	-	-	-	54,130	-
Community Focused Programme							
62016-Centre for Equal Access Development Nep	2,123,584	-	2,123,584	-	-	-	-
62022-Karani Community Development Centre	4,204,017	665,143	-	3,538,874	-	-	-
62025-Christian Society Development Campaign	668,068	668,068	-	-	-	-	-
62032-Isai Samaj Nawalparasi	677,859	677,859	-	-	-	-	-
62033-Kapilvastu Institution Development comm	2,485,898	-	2,485,898	-	-	-	-
62045-Participant Mobilization Centre	674,418	674,418	-	-	-	-	-
Sub Total Community Focused Programme	10,833,844	2,685,488	4,609,482	3,538,874	-	-	-
62100-Technical Capacity Building	2,713,271	128,257	1,240,466	14,000	1,222,691	-	107,857
63200-Review/Evaluation	9,530	9,530	-	-	-	-	-
63500-Workshop & Seminar	128,090	-	115,500	-	-	-	-
63700-Material Development	46,214	17,714	-	-	-	-	12,590
65000-Travel	1,959,753	584,388	1,120,778	161,851	64,763	7,250	20,723
65200-Transportation	1,540	-	1,540	-	-	-	-
65500-Repair & Maintenance	5,050	-	5,050	-	-	-	-
66200-Publicity/Public Relations/Networking	21,893	13,291	7,487	1,115	-	-	-
67300-Supplies	49,940	22,825	18,850	4,764	-	-	-
67400-Minor Capital	22,000	-	9,000	13,000	-	-	3,500
67500-Books & Subscriptions	2,145	1,370	775	-	-	-	-
67600-Telecommunications	40,764	8,000	30,014	2,750	-	-	-
70200-Celebration	12,000	1,600	10,400	-	-	-	-
72500-Audit Expenses	157,189	47,700	77,189	32,300	-	-	-
72600-Cluster Management and Office	1,448,456	599,923	754,733	93,800	-	-	-
72700-Organisational Development	(609,680)	33,329	(643,009)	-	-	-	-
72800-Programme Management	1,315,046	418,599	715,747	180,700	-	-	-
72900-Monitoring Evaluation	756,914	208,922	439,458	108,534	-	-	-
73000-Administration	2,998,666	710,640	1,963,738	250,800	73,488	-	-
74100-Computer Replacement	103,201	33,200	70,001	-	-	-	-
Expenditure Total	32,631,425	8,718,122	16,291,335	5,444,457	1,543,242	61,380	572,889
Surplus/(Deficit)	2,634,398	(106,042)	2,443,766	(73,397)	(542)	(61,380)	431,992
Fund Balance Brought Forward Account	2,135,268	(215,557)	577,255	1,773,571	-	-	-
Fund Transfer Account	(1,789,645)	321,599	(2,111,786)	-	542	-	-
Grand Total	2,980,021	-	909,235	1,700,174	-	(61,380)	431,992


Joel Hafsveststein
Executive Director




Bishnu Sapkota
Finance Team Leader


Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
November 5, 2018

United Mission to Nepal
Education - Consolidated Income and Expenditure Statement (Page 1)
 For the Period from 16 July 2017 to 16 July 2018

	Total	CCDP Dhading (DRR)	CCDP Sunsari (DRR)	Child & Youth for Community Change	Child Centered Community, D hading	Child Centered Community, Sunsari	Children and Adolescent L	Dhading Dalit Girls Schol	Education Fund	Mother Tongue Based MLE Project	Mugu Dalit Girls Nursing	Mugu Dalit Girl Scholarsh	Amount in NPR
Income													
53003-Transform Aid International (TAI)	48,555,570	259,026	275,877	965,937	12,448,278	22,222,263	-	-	-	-	-	-	-
53011-Finnish Evangelical Lutheran Mission	7,558,198	-	-	-	-	-	-	-	-	-	-	-	-
53029-Fundation for Opportunity Education	1,094,436	-	-	-	-	-	-	-	2,368,473	3,338,153	1,851,573	-	-
53033-PMU Interlife	795,275	-	-	-	-	-	-	-	-	-	-	-	-
53036-Smyrna Church	907,464	-	-	-	-	-	-	-	-	-	-	-	-
53043-UMN Support Trust	3,647,127	-	-	-	-	-	-	-	-	-	-	-	-
53028-Other Donors	202,362	-	-	-	-	-	-	-	3,579,252	-	-	-	181,493
51100-PCS Income	2,728,600	-	-	-	-	-	909,600	-	100,226	-	-	-	-
Income Total	63,489,234	259,026	275,877	965,937	12,448,278	22,222,263	909,600	-	7,139,471	3,338,153	1,851,573	-	181,493
Expenditure													
60100-Salary & Benefits	9,354,967	-	-	-	-	-	-	-	-	-	-	-	-
60300-Contract Completion Payment	634,253	-	-	-	-	-	-	-	-	-	-	-	-
60400-Insurance and Medical Treatment Plan	98,666	-	-	-	-	-	-	-	-	-	-	-	-
60700-Staff Training and Development	98,850	-	-	-	-	-	-	-	-	-	-	-	-
61200-PCS Expenses	2,728,800	-	-	-	-	-	-	-	-	-	-	-	-
62002-Eklot Bikash Manch	1,784,200	-	-	-	-	-	-	-	-	-	-	-	-
62012-Prayitnasal Samudayik Bikas Samaj	6,198,215	259,026	-	-	-	-	-	-	-	-	-	-	-
62017-Gramin Samudaya Bikash Kendra	2,813,321	-	-	-	-	-	-	-	-	-	-	-	-
62020-Disable Rehabilitation & Rural Developm	153,296	-	-	-	-	-	-	-	-	-	-	-	-
62021-Gramin Samudayik Sansitha	1,645,916	-	-	-	-	-	-	-	-	-	-	-	-
62025-Christian Society Development Campaign	2,855,946	-	-	-	-	-	-	-	-	-	-	-	-
62027-Nepal Magar Society Service & Informati	1,340,305	-	-	-	-	-	-	-	-	-	-	-	-
62032-Isai Samaj Nawalparasi	5,867,650	-	-	-	-	-	-	-	-	-	-	-	-
62040-Chandra Mukhi Club	7,260,286	-	-	-	-	-	-	-	-	-	-	-	-
62042-National Community Development Centre	5,406,164	-	-	-	-	-	-	-	-	-	-	-	-
62047-Buddha Higher Secondary School	3,538,067	-	-	-	-	-	-	-	-	-	-	-	-
62100-Technical Capacity Building	43,666	-	-	-	-	-	-	-	-	-	-	-	-
63200-Review/Evaluation	1,488,849	-	-	-	-	-	-	-	-	-	-	-	-
63500-Workshop & Seminar	262,097	-	-	-	-	-	-	-	-	-	-	-	-
63700-Material Development	15,370	-	-	-	-	-	-	-	-	-	-	-	-
63900-Scholarships	21,000	-	-	-	-	-	-	-	-	-	-	-	-
65000-Travel	1,935,330	-	-	-	-	-	-	-	-	-	-	-	-
65200-Transportation	8,295	-	-	-	-	-	-	-	-	-	-	-	-
65500-Repair & Maintenance	24,515	-	-	-	-	-	-	-	-	-	-	-	-
66200-Publicity/Public Relations/Networking	47,099	-	-	-	-	-	-	-	-	-	-	-	-
67300-Supplies	97,371	-	-	-	-	-	-	-	-	-	-	-	-
67400-Minor Capital	47,061	-	-	-	-	-	-	-	-	-	-	-	-
67500-Books & Subscriptions	36,188	-	-	-	-	-	-	-	-	-	-	-	-
67600-Telecommunications	33,581	-	-	-	-	-	-	-	-	-	-	-	-
70200-Celebration	20,800	-	-	-	-	-	-	-	-	-	-	-	-
72500-Audit Expenses	403,923	-	-	-	-	-	-	-	-	-	-	-	-
72600-Cluster Management and Office	2,553,097	-	-	-	-	-	-	-	-	-	-	-	-
72700-Organisational Development	177,746	-	-	-	-	-	-	-	-	-	-	-	-
72800-Programme Management	2,698,184	-	-	-	-	-	-	-	-	-	-	-	-
72900-Monitoring Evaluation	1,050,904	-	-	-	-	-	-	-	-	-	-	-	-
73000-Administration	3,720,937	-	-	-	-	-	-	-	-	-	-	-	-
74100-Computer Replacement	178,100	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Total	68,185,525	259,026	275,877	919,940	12,423,309	20,757,795	6,218,802	-	8,231,776	1,436,314	1,805,434	-	153,296
Surplus/(Deficit)	(4,696,291)	-	-	-	-	-	-	-	(1,092,305)	27,242	1,901,638	46,139	28,197
Fund Balance Brought Forward Account	25,395,162	-	-	-	-	-	-	-	2,621,670	1,982,678	102,584	(57,893)	59,461
Fund Transfer Account	(229,036)	-	-	-	-	-	-	-	(229,496)	-	-	-	-
Grand Total	20,469,833	-	-	45,997	25,765	1,307,180	11,951,160	104,328	2,009,920	1,901,638	102,584	(11,755)	87,658



Joel Hafersvein
 Executive Director

B. S. Singh
 Bishnu Sapkota
 Finance Team Leader

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 November 5, 2018

United Mission to Nepal
Education - Consolidated Income and Expenditure Statement (Page 2)
For the Period from 16 July 2017 to 16 July 2018

	Mugu Girls Hostel Repair & Maintenance	Mugu New Kitchen for Girls Hostel	Mugu Solar Heated Shower Girl's Hos	Opportunity Education Project	Scholarship Fund	Strengt'ing Edu'ion for	TAI - CCCDP Evaluation	TAI-CCCDP Phase III Design Workshop	WASH Project (UINNST)	Western Education Program	Western Education Project (DDR)	Mugu Girls Hostel
Income												
53003-Transform Aid International (TAI)	-	-	-	-	-	-	1,552,041	-	-	8,594,601	237,547	-
53011-Finnish Evangelical Lutheran Mission	-	-	-	-	-	-	-	-	-	-	-	-
53029-Fundation for Opportunity Education	-	-	-	1,094,436	-	-	-	-	-	-	-	-
53033-PMU Interlife	-	-	-	-	-	795,275	-	-	-	-	-	-
53036-Smyrna Church	-	-	-	-	-	-	-	-	-	-	-	-
53043-UMN Support Trust	-	423,483	302,488	-	-	-	-	-	-	-	-	-
53028-Other Donors	-	-	-	-	-	67,875	-	-	-	-	-	-
51100-PCS Income	-	-	-	-	-	74,894	-	-	-	-	-	-
Income Total	-	423,483	302,488	1,094,436	142,769	795,275	1,552,041	-	-	727,680	237,547	-
Expenditure												
60100-Salary & Benefits	-	-	-	-	-	-	-	-	-	9,322,281	-	-
60300-Contract Completion Payment	-	-	-	280,340	-	-	-	-	-	-	-	-
60400-Insurance and Medical Treatment Plan	-	-	-	214	-	-	-	-	-	962,118	-	-
60700-Staff Training and Development	-	-	-	-	-	-	-	-	-	67,153	-	-
61200-PCS Expenses	-	-	-	-	-	-	-	-	-	13,334	-	-
62002-Ekint Bikash Manch	-	-	-	-	-	-	-	-	-	20,000	-	-
62012-Praynasil Samudayik Bikas Samaj	-	-	-	-	-	-	-	-	-	727,680	-	-
62017-Gramin Samudaya Bikash Kendra	-	-	-	-	-	-	-	-	-	1,784,200	-	-
62020-Disable Rehabilitation & Rural Developm	-	-	-	-	-	-	-	-	-	-	-	-
62021-Gramin Samudayik Samstha	-	-	-	-	-	-	-	-	-	2,813,321	-	-
62025-Christian Society Development Campaign	-	-	-	-	-	-	-	-	-	-	-	-
62027-Nepal Nagar Society Service & Informali	-	-	-	-	-	-	-	-	-	-	-	-
62032-Isai Samaj Nawalparasi	-	-	-	-	-	-	-	-	-	-	-	-
62040-Chandra Mukht Club	-	-	-	-	-	-	-	-	-	-	-	-
62042-National Community Development Centre	-	-	-	-	-	-	-	-	-	-	-	-
62047-Buddha Higher Secondary School	-	3,728,500	-	-	-	-	-	-	-	-	-	-
62100-Technical Capacity Building	-	-	282,968	62,030	-	659,544	-	-	-	386,794	215,952	-
63000-Baseline and Project Planning	-	-	-	-	-	-	-	-	-	-	-	-
63200-Review/Evaluation	-	-	-	-	-	-	-	-	-	-	-	-
63500-Workshop & Seminar	-	-	-	-	-	-	856,407	-	-	106,847	-	-
63700-Material Development	-	-	-	24,004	-	-	-	229,646	-	-	-	-
63900-Scholarships	-	-	-	-	-	-	-	-	-	-	-	-
65000-Travel	-	-	-	94,257	21,000	-	-	-	-	-	-	-
65200-Transportation	-	-	41,231	-	-	-	-	-	-	277,740	-	-
65500-Repair & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
66200-Publicity/Public Relations/Networking	-	-	-	-	-	-	-	-	-	-	-	-
67000-Supplies	-	-	-	-	-	-	-	-	-	-	-	-
67300-Minor Capital	-	-	-	-	-	-	-	-	-	2,000	-	-
67500-Books & Subscriptions	-	-	-	7,910	-	-	-	-	-	11,359	-	-
67600-Telecommunications	-	-	-	-	-	-	-	-	-	24,438	-	-
70200-Celebration	-	-	-	-	-	-	-	-	-	21,436	-	-
72500-Audit Expenses	-	-	-	-	-	-	-	-	-	5,169	-	-
72600-Cluster Management and Office	-	-	-	-	-	56,600	-	-	-	6,250	-	-
72700-Organisational Development	-	-	-	-	-	-	-	-	-	6,400	-	-
72800-Programme Management	-	-	-	-	-	-	-	-	-	42,840	-	-
72900-Monitoring Evaluation	-	-	-	-	-	-	-	-	-	531,656	-	-
73000-Administration	-	-	-	-	-	-	-	-	-	29,176	-	-
74100-Computer Replacement	-	-	-	-	-	-	-	-	-	376,049	-	-
Expenditure Total	-	3,728,500	324,199	468,755	21,000	743,644	856,407	229,646	-	698,790	215,952	-
Surplus/(Deficit)	-	(3,305,017)	(21,711)	625,681	121,769	51,631	695,634	(229,646)	-	9,094,257	237,547	-
Fund Balance Brought Forward Account	(280,178)	2,536,784	178,385	(569,556)	2,951,835	56,615	(1,687,501)	-	-	228,024	0	0
Fund Transfer Account	-	-	-	-	-	-	-	-	-	82,547	-	(459)
Grand Total	(280,178)	(768,233)	156,674	56,125	3,073,604	108,246	(991,867)	(229,646)	209,993	310,570	-	459



Joel
Joel Hafsveststein
Executive Director

B. S. Sapkota
Bishnu Sapkota
Finance Team Leader



S. Kumar Dhungel
Sunir Kumar Dhungel
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Chartered Accountants
November 5, 2018

United Mission to Nepal
Health - Consolidated Income and Expenditure Statement
 For the Period from 16 July 2017 to 16 July 2018

	Total	Birth Center Support	Building Capacity for MVR and AIDS	Child to Child	Community Health Project (DBRL)	Enhancing Access to Community NHCSS	Health & Gender	HIV/AIDS Faith Based Project	Improved Utilization of SRH Service	Mugu Solar for Birthing Center	Sanitation Programme in S	Strengthen ing of Mental Health Pro.	Strengthen Maternal & Ch	Women and Children - ASRH	Food Security and MVR Project	Modern Family Planning
Income																
53003-Transform Aid International (TAI)	36,201,651	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53006-Church of Scotland	27,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53025-HimalPartner	8,042,012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53033-PMU Initiative	1,934,082	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53043-UMN Support Trust	678,750	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53045-United Methodist Church USA	8,116,373	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53051-PACW	4,872,433	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53028-Other Donors	94,877	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51100-PCS Income	909,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Total	60,876,826															
Expenditure																
60100-Salary & Benefits	12,121,251	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60300-Contract Completion Payment	769,314	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60400-Insurance and Medical Treatment Plan	123,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60700-Staff Training and Development	208,039	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60800-Staff Recruitment	79,392	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61200-PCS Expenses	909,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Focus Programme																
62004-Pragatishil Yuva Samaj	5,073,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62005-Chandrayoti Integrated Rural Developme	1,513,089	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62006-Committed Society for Change Nepal	1,414,107	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62008-Himalaya Mukti Samaj	9,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62009-Jagadipoti Community Development Centre	1,264,698	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62016-Genlie for Equal Access Development Np	5,078,416	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62021-Rimokshya Samaj Sudhar Kendra	947,819	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62025-Christian Society Development Campaign	528,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62029-Nepal People Awakening Forum	3,184,139	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62033-Kapivastu Institution Development comm	1,389,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62034-Lumbini Christian Society	1,269,931	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62036-Surawal Community Development Center, Na	1,049,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62037-Sakar Samuha Nepal	1,655,793	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62038-Sungubha Community Development Centre R	1,738,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62043-Naba Jwan Samaj Sewa	404,368	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62046-Sundar Samaj Nirman Samuha	2,091,419	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62047-Buddha Higher Secondary School	199,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total Community Focus Programme	32,297,308															
62100-Technical Capacity Building	5,175,378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63000-Baseline and Project planning	171,672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63700-Material Development	358,593	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65000-Travel	2,164,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65200-Transportation	97,988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65500-Repair & Maintenance	7,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66200-Publicity/Puic Relations/Networking	119,077	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67300-Supplies	128,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67400-Minor Capital	84,677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67500-Books & Subscriptions	4,945	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67600-Telecommunications	66,094	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70200-Celebration	22,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72500-Audit Expenses	343,130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72600-Cluster Management and Office	3,695,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72700-Organisational Development	143,613	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72800-Programme Management	2,579,525	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72900-Monitoring Evaluation	1,265,333	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73000-Administration	4,920,884	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74100-Computer Replacement	214,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Total	69,031,966															
Surplus/(Deficit)	(7,155,140)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance Brought Forward Account	827,5646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Transfer Account	557,422	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	1,677,928															



Joel Halszstein
 Executive Director

B. S. S.
 Bishnu Sapkota
 Finance Team Leader



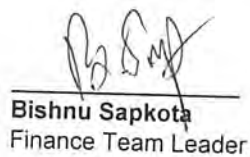
S. S. S.
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 November 5, 2018

United Mission to Nepal
Integral Development - Consolidated Income and Expenditure Statement
For the Period from 16 July 2017 to 16 July 2018

		Amount in NPR	
	Total	Creation Care Conference	Integral Mission
Income			
53004-CEDAR			
53040-Tearfund UK	2,283,173	-	2,283,173
53028-Other Donors	6,841,364	-	6,841,364
50900-Local Income	484,710	-	484,710
50100-Interest Earned	279,500	279,500	-
	794,764		794,764
Income Total	10,683,512	279,500	10,404,012
Expenditure			
60100-Salary & Benefits	3,946,454	-	3,946,454
60300-Contract Completion Payment	312,273	-	312,273
60400-Insurance and Medical Treatment Plan	39,773	-	39,773
60700-Staff Training and Development	44,851	-	44,851
60800-Staff Recruitment	17,620	-	17,620
62007-Dhading Christian Society	964,412	-	964,412
Community Focused Programme			
62024-Micah Network Nepal	338,773	-	338,773
62025-Christian Society Development Campaign	710,282	-	710,282
Sub Total Community Focused Programme	1,049,055	-	1,049,055
62100-Technical Capacity Building	611,158	-	611,158
63200-Review/Evaluation	19,140	-	19,140
63400-Internship Program	2,010,415	-	2,010,415
63500-Workshop & Seminar	117,178	-	117,178
63700-Material Development	41,177	-	41,177
65000-Travel	615,622	64,752	550,870
65100-Accommodation	168,265	168,265	-
65500-Repair & Maintenance	14,900	-	14,900
66200-Publicity/Public Relations/Networking	31,432	-	31,432
67300-Supplies	86,282	46,283	39,999
67400-Minor Capital	6,331	-	6,331
67600-Telecommunications	7,450	200	7,250
70200-Celebration	8,000	-	8,000
72500-Audit Expenses	67,860	-	67,860
72600-Cluster Management and Office	884,906	-	884,906
72700-Organisational Development	49,161	-	49,161
72800-Programme Management	595,585	-	595,585
72900-Monitoring Evaluation	296,549	-	296,549
73000-Administration	1,010,970	-	1,010,970
74100-Computer Replacement	49,000	-	49,000
Expenditure Total	13,065,820	279,500	12,786,320
Surplus/(Deficit)	(2,382,308)	-	(2,382,308)
Fund Balance Brought forward	-	-	-
Fund Transfer Account	2,882,308	-	2,882,308
Fund Total	500,000	-	500,000


Joel Hafsvenstein
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United Mission to Nepal
Community Development - Consolidated Income and Expenditure Statement
For the Period from 16 July 2017 to 16 July 2018

Income	Total	And Human Trafficking	Child Disability Rehabil	Children at Risk and Refu	Com Based on Migrant Child	Community Based Rehabil	Community Based Rehabil (DBR)	Community Capacity Build	Conflict Transformati on F	Harmful Traditional Practices	Integrated Peace Programme	Interfaith Peace Youth Programme	Peace Building - LCP	Personal Energy/Tran sports	Rehab Children Fund	Rehabilitation Ambassador - Rdp	Water for Climate Justice Project	Campaign for Gender Equity Promote	Amount in NPR
53003-Transform Aid International (TAI)	18,158,130	-	-	-	-	18,158,130	-	-	-	-	-	-	-	-	-	-	-	-	-
53004-Church of Scotland	730,150	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53005-Prison for the World	3,301,982	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53006-United Methodist Church	4,186,910	-	-	-	-	-	-	4,186,910	-	-	-	-	-	-	-	-	-	-	-
53015-Interfaith	19,488,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53025-HimalPartner	8,359,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53026-Normison	8,167,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53033-PMU Interfaith	8,189,072	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53034-Samaritan Pulse	1,587,492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53039-1ear Australia	6,577,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53043-UMN Support Trust	6,778,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53045-United Methodist Church USA	1,070,970	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53028-Other Donors	3,840,247	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31100-PCS Income	1,819,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Income Total	88,415,852	19,488,669	8,189,072	6,577,471	1,587,492	18,158,130	4,186,910	4,186,910	1,819,200	12,442,260	8,359,850	730,150	3,301,982	1,070,970	1,478,665	2,581,583	1,070,970	1,070,970	1,070,970
60100-Salun & Banerjee	13,377,083	1,868,209	1,036,363	1,432,462	484,241	2,219,414	702,000	702,000	2,037,236	2,846,030	139,136	-	605,067	327	-	-	-	-	-
60400-Insurance and Medical Treatment Plan	1,013,070	154,804	41,514	115,269	38,219	178,109	55,646	55,646	150,104	219,025	-	-	59,810	-	-	-	-	-	-
60700-Staff Training and Development	128,142	14,803	14,076	15,205	2,226	30,895	7,661	7,661	20,984	24,767	2,564	-	4,102	-	-	-	-	-	-
60800-Staff Recruitment	111,856	13,000	12,353	34,564	2,226	30,895	13,000	13,000	159,900	30,184	-	-	10,000	-	-	-	-	-	-
61000-PCS Expenses	1,819,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Focused Programme	1,819,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62001-Dair Sahayog Samaj	3,783,393	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62004-Mahila Kalyan Saving & Credit Cooperat	1,192,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62005-Chandriya Yatra Samaj	5,322,092	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62010-Nari Jagaran Kosh	995,218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62014-Aungmye Sawa Santh	17,275	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62020-Disability Rehabilitation & Rural Developm	752,997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62024-Michan Network Nepal	2,415,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62028-Nepal Disability Protection Forum	1,223,170	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62031-Dair Social Development Committee	2,001,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62033-Sama Samaj Nivodharani	5,606,205	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62034-Lumbini Ghar	742,207	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62038-Sangha Community Development comm	2,231,410	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62039-Community Development Centre	7,207,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62040-Chandriya Muktik Club	1,856,237	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62044-Nepal Chitabehi Disabi Women Society	2,336,453	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total Community Focused Programme	42,814,221	3,046,234	3,046,234	2,951,708	317,595	8,640,388	520,091	2,331,410	4,578,623	6,171,312	716,643	310,152	829,442	216,237	45,001	1,854,405	742,207	742,207	742,207
63000-Baseline and Project planning	3,038,766	282,472	151,502	862,356	-	430,497	-	102,195	90,533	65,507	45,345	-	-	-	-	-	-	-	-
63200-Review/Evaluation	142,453	53,904	-	-	-	-	-	64,051	-	24,500	-	-	-	-	-	-	-	-	-
63500-Workshop & Seminar	525,953	35,470	35,470	84,440	-	-	-	-	75,055	-	-	-	-	-	-	-	-	-	-
63700-Material Development	535,229	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65000-Travel	21,822	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65200-Transportation	288,977	278,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65500-Repair & Maintenance	8,533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67000-Public Relations/Networking	177,164	46,048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67300-Supplies	66,666	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67400-Minor Capital	139,888	5,207	13,715	2,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67500-Books & Subscriptions	200,986	84,315	39,250	3,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67600-Telecommunications	23,852	3,491	6,600	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70200-Celebration	3,250	1,000	1,000	1,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72500-Audit Expenses	365,466	1,600	1,600	3,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72600-Cluster Management and Office	3,673,869	428,643	16,100	7,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72600-Operational Development	18,158,130	85,743	348,015	85,743	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72600-Programme Management	3,200	145,574	145,574	145,574	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72600-Management	2,611,155	403,054	141,650	141,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73000-Administration	1,096,081	108,093	38,550	108,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74000-Major Capital	5,564,438	850,684	215,050	108,610	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74100-Computer Replacement	234,800	234,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Total	81,166,989	234,800	234,800	215,050	108,610	1,433,676	26,035	327,888	813,267	1,184,850	53,143	150,003	37,585	150,003	1,478,665	2,581,583	1,070,970	1,070,970	1,070,970
Surplus/Deficit	7,248,863	519,143	519,143	1,346,910	5,000	66,269	10,000	10,000	29,700	38,400	982,505	423,007	2,896,344	900,981	45,001	1,854,405	742,207	742,207	742,207
Fund Balance Brought Forward Account	11,066,570	6,996,135	2,997,619	1,346,352	240,582	631,953	4,128,107	4,128,107	11,952,338	12,482,236	982,505	423,007	2,896,344	900,981	45,001	1,854,405	742,207	742,207	742,207
Fund Transfer Account	(1,961,117)	(976,628)	596,628	(313,955)	(313,955)	(239,105)	307,066	307,066	5,492,827	(2,400,737)	(992,505)	307,066	1,084,468	(10,991)	1,433,664	407,178	(717,336)	328,772	(717,336)
Fund Total	16,420,174	6,029,507	3,584,417	585,840	-	592,848	(546,726)	446,599	5,492,827	(2,400,737)	(992,505)	307,066	1,084,468	(10,991)	1,433,664	407,178	(717,336)	328,772	(717,336)



Executive Director

Finance Team Leader

Chartered Accountants
November 5, 2018

United Mission to Nepal
Livelihoods - Consolidated Income and Expenditure Statement (Page 1)
 For the Period from 16 July 2017 to 16 July 2018

	Total	Carbon Offsetting Program	Disaster Management	Disaster Relief Fund	Disaster Response Fund	DRR - CORDON Project	Food Sovereignty	Improving the Income of Securi	Koshi Flood Survivors Soc	Livelihoods Project (DRR)	Livelihoods General Fund	Livelihoods - Action Research Proje
Income												
53003-Transform Aid International (TAI)	30,100,946	-	-	-	-	1,162,714	1,075,636	-	-	682,637	-	-
53007-Bread for the World	23,477,872	-	-	-	-	-	21,748,141	-	-	-	-	27,179,959
53008-Evangelical Lutheran Church	5,028,104	-	-	-	-	-	3,168,209	-	-	-	-	-
53009-DFID	11,698,678	-	-	-	-	-	-	-	-	-	-	-
53013-Gossner	1,152,712	-	-	-	-	-	-	-	-	-	-	-
53014-ICCO	6,203,869	-	-	-	-	-	-	-	-	-	-	-
53040-Teafield UK	9,855,686	-	-	-	-	-	-	-	-	-	-	-
53043-UMN Support Trust	678,750	-	-	-	-	-	-	-	-	-	-	-
53045-United Methodist Church USA	2,535,642	-	-	-	-	-	-	-	-	-	-	-
53000-Local Income	17,338	-	-	-	-	-	-	-	-	-	-	-
50100-Interest Earned	15,032	-	-	-	-	-	-	-	-	-	-	-
51100-PCS Income	1,819,200	-	-	-	-	-	-	-	-	-	-	-
Income Total	92,583,828					1,162,714	1,075,636	2,535,642		682,637		
Expenditure												
60100-Salary & Benefits	16,043,163	-	-	-	-	-	-	-	-	-	-	-
60300-Contract Completion Payment	1,223,029	-	-	-	-	-	-	-	-	-	-	-
60400-Insurance and Medical Treatment Plan	148,860	-	-	-	-	-	-	-	-	-	-	-
60700-Staff Training and Development	221,052	-	-	-	-	-	-	-	-	-	-	-
61200-PCS Expenses	1,819,200	-	-	-	-	-	-	-	-	-	-	-
Community Focused Programme												
62002-Ekhiti Bikash March	2,229,575	-	-	-	-	-	-	-	-	-	-	-
62003-Mahiti Kalyan Savina & Credit Cooperative	5,448,692	-	-	-	-	-	-	-	-	-	-	-
62010-Nari Jagaran Kendra	1,926,362	-	-	-	-	-	-	-	-	-	-	-
62012-Praynasat Samudayik Bikas Samaj	312,400	-	-	-	-	-	-	-	-	-	-	-
62013-Small Farmer Cooperative Federation	1,605,333	-	-	-	-	-	-	-	-	-	-	-
62015-Bar Pipal Saving & Credit Cooperative L	1,504,360	-	-	-	-	-	-	-	-	-	-	-
62017-Gramin Samudayik Bikash Kendra	4,059,858	-	-	-	-	-	-	-	-	-	-	-
62018-Rural Development Centre	4,060,905	-	-	-	-	-	-	-	-	-	-	-
62026-Dalit Welfare Organisation	2,181,018	-	-	-	-	-	-	-	-	-	-	-
62027-Nepal Magar Society Service & Informali	4,072,372	-	-	-	-	-	-	-	-	-	-	-
62029-Nepal People's Awakening Forum	7,573,064	-	-	-	-	-	-	-	-	-	-	-
62030-Bikalo Sewa Sanstha	3,519,764	-	-	-	-	-	-	-	-	-	-	-
62032-Jaan Samaj Nepalparasi	3,585,117	-	-	-	-	-	-	-	-	-	-	-
62035-Nepal Abinash Social Service Organizati	4,936,292	-	-	-	-	-	-	-	-	-	-	-
62039-Community Development Forum	5,664,930	-	-	-	-	-	-	-	-	-	-	-
62045-Participant Mobilization Centre	1,271,191	-	-	-	-	-	-	-	-	-	-	-
Sub Total Community Focused Programme	53,951,233											
63000-Technical Capacity Building	5,232,388	-	-	-	-	-	-	-	-	-	-	-
63000-Baseline and Project Planning	503,820	-	-	-	-	-	-	-	-	-	-	-
63200-Review/Evaluation	2,057,246	-	-	-	-	-	-	-	-	-	-	-
63500-Workshop & Seminar	1,327,885	-	-	-	-	-	-	-	-	-	-	-
63600-External Consultancy	66,000	-	-	-	-	-	-	-	-	-	-	-
63700-Material Development	1,015	-	-	-	-	-	-	-	-	-	-	-
65000-Travel	4,529,464	-	-	-	-	-	-	-	-	-	-	-
66200-Publicity/Public Relations/Networking	266,816	-	-	-	-	-	-	-	-	-	-	-
67100-Rent	47,702	-	-	-	-	-	-	-	-	-	-	-
67300-Supplies	238,546	-	-	-	-	-	-	-	-	-	-	-
67400-Minor Capital	194,430	-	-	-	-	-	-	-	-	-	-	-
67500-Books & Subscriptions	9,995	-	-	-	-	-	-	-	-	-	-	-
67600-Telecommunications	100,037	-	-	-	-	-	-	-	-	-	-	-
67700-Utilities	1,550	-	-	-	-	-	-	-	-	-	-	-
70200-Celebration	30,000	-	-	-	-	-	-	-	-	-	-	-
72500-Audit Expenses	566,950	-	-	-	-	-	-	-	-	-	-	-
72600-Cluster Management and Office	2,949,432	-	-	-	-	-	-	-	-	-	-	-
72700-Organisational Development	167,549	-	-	-	-	-	-	-	-	-	-	-
72800-Programme Management	3,071,136	-	-	-	-	-	-	-	-	-	-	-
72900-Monitoring Evaluation	1,348,897	-	-	-	-	-	-	-	-	-	-	-
73000-Administration	4,890,787	-	-	-	-	-	-	-	-	-	-	-
74100-Computer Replacement	183,800	-	-	-	-	-	-	-	-	-	-	-
79000-Disbursement	1,364,838	-	-	-	-	-	-	-	-	-	-	-
Expenditure Total	102,556,819											
Surplus/(Deficit)	(9,972,990)	1,300	13,760,046	-	1,363,167	1,682,753	23,872,537	4,880,984	1,627,538	682,637	-	949,489
Fund Balance (Budget Forwarded)	20,404,611	(1,300)	(2,205,889)	-	(520,039)	(520,039)	2,158,996	(2,345,342)	(2,318,421)	(1,627,538)	-	100,328
Fund Transfer (Account)	(1,694,716)	464,162	1,212,556	1,212,556	1,087,286	5,394	1,766,523	2,149,802	1,089,078	734,034	7,042	86,324
Fund Total	8,736,904	462,862	(767,443)	1,212,556	567,247	2,152	3,925,519	(44,304)	(537,660)	734,034	107,370	863,165

Joel Hafsveldstein
 Executive Director

Bishnu Sapkota
 Finance Team Leader

S. Kumar
 Sunil Kumar Dhungel
 Managing Partner
 SAR Associates
 Chartered Accountants

United Mission to Nepal
Livelihoods - Consolidated Income and Expenditure Statement (Page 2)
 For the Period from 16 July 2017 to 16 July 2018

	Promo'n Sus Use of Natura	RIAP Fund	CEDRA Phase II	Eco Challenge Fund	Evaluation of Revolving Fund	PSO Disaster Management	PCI - Youth Project	Sustainable Livelihoods- Agreed Projec
Income								
53003-Transform Aid International (TAI)	-	-	-	-	-	-	-	-
53007-Bread for the World	-	1,729,731	-	-	-	-	-	-
53008-Evangelical Lutheran Church	-	-	-	-	-	-	-	-
53009-DFID	-	-	-	-	-	-	-	-
53013-Gossner	-	-	-	-	-	-	-	-
53014-ICCO	6,203,869	-	-	-	-	-	-	-
53040-TeaFund UK	-	-	-	-	-	-	-	-
53043-UMN Support Trust	-	-	-	-	-	-	-	-
53045-United Methodist Church USA	-	-	-	-	-	-	-	-
50900-Local Income	-	-	-	-	-	-	-	-
50100-Interest Earned	-	-	-	-	-	-	-	-
51100-PCS Income	-	-	-	-	-	-	-	-
Income Total	6,203,869	1,729,731						
Expenditure								
60100-Salary & Benefits	922,237	-	-	-	-	-	-	-
60300-Contract Completion Payment	67,233	-	-	-	-	-	-	-
60400-Insurance and Medical Treatment Plan	4,060	-	-	-	-	-	-	-
60700-Staff Training and Development	146,130	-	-	-	-	-	-	-
61200-PCS Expenses	-	-	-	-	-	-	-	-
Community Focused Programme								
62002-Eukrit Bikash Manch	-	-	-	-	-	-	-	-
62003-Mahila Kalyan Saving & Credit Cooperative	-	-	-	-	-	-	-	-
62010-Nari Jagaran Kendra	-	-	-	-	-	-	-	-
62012-Praynasit Samudayik Bikas Samaj	-	-	-	-	-	-	-	-
62013-Small Farmer Cooperative Federation	-	-	-	-	-	-	-	-
62015-Bar Pipat Saving & Credit Cooperative L	-	-	-	-	-	-	-	-
62017-Gramin Samudaya Bikash Kendra	-	-	-	-	-	-	-	-
62018-Rural Development Centre	-	-	-	-	-	-	-	-
62026-Dalit Welfare Organisation	-	-	-	-	-	-	-	-
62027-Nepal Magar Society Service & Informati	-	-	-	-	-	-	-	-
62029-Nepal People People Awakening Forum	-	-	-	-	-	-	-	-
62030-Bikalpa Sewa Sanstha	5,071,657	-	-	-	-	-	-	-
62032-Isai Samaj Nawalgarhi	-	-	-	-	-	-	-	-
62035-Nepal Abinash Social Service Organizati	-	-	-	-	-	-	-	-
62039-Community Development Forum	-	-	-	-	-	-	-	-
62045-Participant Mobilization Centre	-	-	-	-	-	-	-	-
Sub Total Community Focused Programme	5,071,657							
62100-Technical Capacity Building	123,115	-	-	-	-	-	-	-
63000-Baseline and Project planning	55,500	-	-	-	-	-	-	-
63200-Review/Evaluation	9,140	1,621	-	-	-	-	-	-
63500-Workshop & Seminar	-	1,256,164	-	-	-	-	-	-
63600-External Consultancy	-	-	-	-	-	-	-	-
63700-Material Development	-	-	-	-	-	-	-	-
65000-Travel	363,473	878,387	-	-	-	-	-	-
66200-Publicity/Public Relations/Networking	9,970	-	-	-	-	-	-	-
67100-Rent	-	-	-	-	-	-	-	-
67300-Supplies	7,723	-	-	-	-	-	-	-
67400-Minor Capital	61,895	-	-	-	-	-	-	-
67500-Books & Subscriptions	-	-	-	-	-	-	-	-
67600-Telecommunications	-	-	-	-	-	-	-	-
67700-Utilities	-	-	-	-	-	-	-	-
70200-Celebration	-	-	-	-	-	-	-	-
72500-Audit Expenses	29,200	50,000	-	-	-	-	-	-
72600-Cluster Management and Office	178,245	-	-	-	-	-	-	-
72700-Organisational Development	-	-	-	-	-	-	-	-
72800-Programme Management	165,646	-	-	-	-	-	-	-
72900-Monitoring Evaluation	120,751	-	-	-	-	-	-	-
73000-Administration	643,867	-	-	-	-	-	-	-
74100-Computer Replacement	25,000	-	-	-	-	-	-	-
79000-Disbursement	-	1,671	-	-	-	-	-	-
Expenditure Total	8,006,842	2,187,843						
Surplus/(Deficit)	(1,802,973)	(458,112)	-	-	-	-	-	-
Fund Balance/Brought Forward account	6,517,793	2,877,404	94,731	121,705	(70,460)	296,536	111,933	61,410
Fund Transferred Account	(1,153,295)	(1,443,165)	-	(121,705)	70,460	(296,536)	-	(61,410)
Fund Total	3,561,523	976,127	94,731				111,933	

S. Surges
Sunir Kumar Dhungel
 Managing Partner
 SAR Associates
 Chartered Accountants
 November 5, 2018

B. S. Singh
Bishnu Sapkota
 Finance Team Leader

Joel Hatsykenstein
Joel Hatsykenstein
 Executive Director

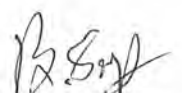


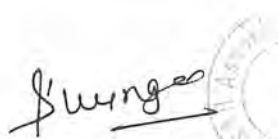
United Mission to Nepal
Terai Flood Relief - Consolidated Income and Expenditure Statement
For the Period from 16 July 2017 to 16 July 2018

				Amount in NPR	
	Total	SAFAL (PCI)	SAFER Project Funded by TearFund	Terai Flood Relief Project 2017	Terai Floods Recovery Pro. by PMU
Income					
53006-Church of Scotland	261,780	-	-	261,780	-
53010-Diakonie (DKH)	24,025,987	-	-	24,025,987	-
53013-Gossner	555,357	555,357	-	-	-
53015-Interact	566,318	-	-	566,318	-
53025-HimalPartner	742,928	-	-	742,928	-
53030-Presbyterian Church in Ireland	3,168,300	3,168,300	-	-	-
53033-PMU Interlife	1,978,681	-	-	717,474	1,261,208
53040-Tearfund UK	13,368,048	-	9,988,299	3,379,749	-
53043-UMN Support Trust	5,008,853	1,004,226	-	4,004,626	-
53048-WMPL, USA	1,021,360	-	-	1,021,360	-
53028-Other Donors	1,178,778	30,500	-	1,148,278	-
Income Total	51,876,389	4,758,384	9,988,299	35,868,499	1,261,208
Expenditure					
60100-Salary & Benefits	1,245,374	167,452	300,700	677,045	100,177
60300-Contract Completion Payment	64,406	20,227	33,914	-	10,265
62030-Bikalp Sewa Sanstha	4,255,576	585,256	3,303,903	-	366,417
62042-National Community Development Centre	1,086,277	-	-	-	1,086,277
62100-Technical Capacity Building	8,857	-	8,857	-	-
63000-Baseline and Project planning	129,531	129,531	-	-	-
63200-Review/Evaluation	283,415	-	-	283,415	-
64000-Food Items	13,024,833	-	-	13,024,833	-
64100-Non Food Items	16,722,007	-	-	16,722,007	-
64200-Local Volunteers Expenses	856,140	-	-	856,140	-
65000-Travel	1,760,477	289,839	237,857	1,154,880	77,901
65200-Transportation	1,028,534	-	-	1,028,534	-
66200-Publicity/Public Relations/Networking	19,574	-	-	19,574	-
67100-Rent	55,471	-	-	55,471	-
67300-Supplies	412,122	18,674	450	388,461	4,537
67600-Telecommunications	25,155	-	-	25,155	-
71000-Winterisation	443,907	443,907	-	-	-
72500-Audit Expenses	165,200	-	-	165,200	-
73000-Administration	1,956,596	-	25,020	1,719,532	212,044
74000-Major Capital	107,000	-	107,000	-	-
Expenditure Total	43,650,452	1,654,886	4,017,701	36,120,247	1,857,618
Surplus/(Deficits)	8,225,937	3,103,498	5,970,598	(251,749)	(596,410)
Fund Balance Brought Forward	-	-	-	-	-
Fund Transfer Account	251,749	-	-	251,749	-
Grand Total	8,477,686	3,103,498	5,970,598	-	(596,410)


Joel Hafsvenstein
Executive Director




Bishnu Sapkota
Finance Team Leader


Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
November 5, 2018

United Mission to Nepal
 Dhading Disaster Response Programme (DDRP) - Consolidated Income and Expenditure Statement
 For the period 16 July 2017 to 16 July 2018

Particular	Total Actual	Common cost	Homes	School ELCA	School Himat Partner	School Wood en Daad	School General	School Alex	Road & Bridge	Micro Hydro Project General	WASH Wood en Daad	WASH General	Nepal Early Recovery & Rehabilitation ICSC	Livelihood ZOA	Livelihoods General	Health & Nutrition	Disaster Risk Reduction	Cross Cutting	Psycho Social & Trauma Healing	Protection	Good Governance	Organisations Development
INCOME																						
Baptist Missionary Society	955,629	955,629	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Evangelical Lutheran Church	13,037,733	13,037,733	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gossner	5,017,405	5,017,405	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ICCO	3,521,590	3,521,590	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HimalPartner	4,095,330	4,095,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Presbyterian Church in Ireland	306,420	306,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sim International	8,967,364	8,967,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
UMW Support Trust	709,294	709,294	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
United Methodist Church USA	5,035,149	5,035,149	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wood en Daad	28,982,032	28,982,032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ZOA	7,720,967	7,720,967	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Donors	339,833	339,833	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Income	102,740	102,740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income	78,786,486	78,786,486	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURE																						
Salary	40,650,786	9,468,662	1,399,564	3,973,507	2,212,072	-	5,755,337	-	906,759	153,548	2,897,221	4,847,389	161,900	785,629	2,837,594	60,417	475,976	-	1,182,925	2,531,861	940,417	-
PCS Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Publicity/Public Relations/Networking	139,055	114,645	-	9,330	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent	1,110,798	982,048	-	101,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	2,400	2,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Recruitment	21,960	18,950	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	146,375	145,325	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair & Maintenance	139,563	97,943	-	34,200	-	-	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	-	-
Supplies	268,834	235,172	-	32,788	10,000	-	-	-	-	-	-	-	-	4,050	-	-	-	-	-	-	-	-
Minor Capital	108,929	85,650	-	18,278	-	-	-	-	-	-	-	-	-	7,420	-	-	-	-	-	-	-	-
Books & Subscriptions	16,103	12,703	-	3,400	-	-	-	-	-	-	-	-	-	9,150	-	-	-	-	-	-	-	-
Telecommunications	387,881	320,406	-	50,248	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-
Utilities	56,382	71,658	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Travel	2,080,032	1,469,972	-	16,224	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehide Operating Costs	353,746	288,812	-	55,325	130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal and Audit Fees	70,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Training and Development	318,141	302,371	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Celebration	63,385	61,685	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Major Capital	108,038	15,636	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General Staff Introduction in UMN P&P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Monitoring, Evaluation & Learning	1,348,844	1,262,826	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency Accidental Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homes	1,008,824	1,008,824	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
School Programme	79,243,163	-	26,307,101	5,525,951	18,129,369	24,117,197	5,163,545	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tracks & Bridges	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Micro Hydro Power	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Wash Programme	30,953,078	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Livelihoods	8,970,225	-	5,141,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health & Nutrition	800,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disaster Risk Reduction	825,105	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross Cutting	393,458	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Psycho Social Trauma Healing	2,562,618	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Protection	10,132,823	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Good Governance	738,934	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Organisational Development	381,969	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration	13,076,333	5,816,624	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure	196,541,574	2,408,388	2,323,666	394,901	18,129,369	29,877,534	956,175	956,759	956,759	153,548	21,193,150	15,940,090	4,695,686	4,618,825	5,010,792	861,217	1,301,082	393,458	3,725,543	12,664,684	1,679,351	381,969
Surplus/(Deficit)	58,012,969	2,408,388	38,065,948	8,292,924	8,292,924	18,129,369	29,877,534	5,421,720	956,759	153,548	21,193,150	15,940,090	4,695,686	4,618,825	5,010,792	861,217	1,301,082	393,458	3,725,543	12,664,684	1,679,351	381,969
Fund Balance Brought Forward	207,842,310	170,001,836	2,408,388	38,065,948	8,292,924	18,129,369	29,877,534	5,421,720	956,759	153,548	21,193,150	15,940,090	4,695,686	4,618,825	5,010,792	861,217	1,301,082	393,458	3,725,543	12,664,684	1,679,351	381,969
Fund Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balance Carried Forward	90,087,221	90,087,221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Joel Halverson
 Joel Halverson
 Executive Director



B.S.M.
 Bishnu Sapkota
 Finance team Leader

Sunil Kumar
 Sunil Kumar Dhungel
 Managing Partner
 Chartered Accountants
 November 5, 2018

United Mission to Nepal
Corporate Services
Summary Income and Expenditure Statement
for the period 16 July 2017 to 16 July 2018

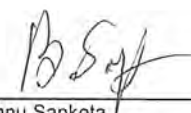
Amount in NPR

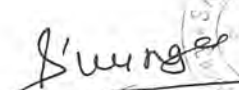
	Approved Budget 2017/18			Actual 2017/18			
	Income	Expense	Surplus/ (Deficit)	Income	Expense	Transfer	Surplus/ (Deficit)
Funded Corporate Teams **							
Language and Orientation Programme	3,368,400	3,031,400	337,000	2,171,922	2,095,150	-	76,772
Last Year's fund used/ (Surplus carried forward)							660,049
Expatriate Support	3,960,000	3,476,300	483,700	2,983,628	2,605,022	300,000	78,606
Last Year's fund used/ (Surplus carried forward)							1,075,628
Total Funded Corporate Teams	7,328,400	6,507,700	820,700	5,155,550	4,700,172	300,000	1,891,055
Other Corporate Teams							
Board	-	2,502,500	(2,502,500)	-	2,290,291	-	(2,290,291)
Office of the Executive Director	1,819,200	3,482,800	(1,663,600)	1,819,200	4,972,135	-	(3,152,935)
Communication Team	2,807,700	9,339,100	(6,531,400)	2,133,871	9,562,642	-	(7,428,771)
Human Resource Team	6,549,200	12,621,300	(6,072,100)	5,639,520	11,416,942	-	(5,777,422)
Finance Team	1,636,000	7,566,200	(5,930,200)	338,081	6,793,408	-	(6,455,326)
Support Services Team	587,400	10,110,300	(9,522,900)	1,045,300	11,214,072	-	(10,168,771)
ITS Team	909,600	8,508,700	(7,599,100)	909,600	7,125,800	-	(6,216,200)
Total Corporate Teams	14,309,100	54,130,900	(39,821,800)	11,885,573	53,375,289	-	(41,489,716)
Financed by							
Corporate UMN Contribution	29,324,300	-	29,324,300	27,814,208	-	-	27,814,208
Contribution from Earthquake Project	9,847,500	-	9,847,500	12,927,034	-	-	12,927,034
Other Income	-	-	-	28,324	-	-	28,324
Designated Income (Staff Salary)	650,000	-	650,000	730,150	-	-	730,150
	39,821,800	-	39,821,800	41,499,716	-	-	41,499,716
Other expenses/provision	-	-	-	-	10,000	-	(10,000)
Transfers	-	-	-	-	-	-	-
Surplus/(Deficit)	54,130,900	54,130,900	-	53,385,289	53,385,289	-	-

**** UMN Central Reserve Fund Brought Forward (Excluding Funded Corporate Teams)** **34,176,717**
Surplus/(Deficit) for the year **-**
UMN Central Reserve Fund Carried Forward **34,176,717**


Joel Hafvenstein
Executive Director




Bishnu Sapkota
Finance Team Leader


Sunir Kumar Dhungel
Managing Partner
SAR Associates
Chartered Accountants
05 November 2018