SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN
Statement of Financial Position
As at 32nd Ashad 2082 (July 16, 2025)

Particulars	Schedule	Current Year	Previous Year
(A.) Assets			
Non Current Assets			
a) Property, Plant and Equipment	6	102,917,412	88,645,113
b) Capital Work In Progress	6	-	18,875,008
c) Intangible Assets	6	654,500	270,000
d) Investment	8	7,150,000	-
Total Non Current Assets		**110,721,912**	**107,790,122**
Current Assets			
a) Cash & Bank Balance	7	13,025,589	22,267,763
b) Investment	8	90,668	90,668
c) Account Receivable	9	29,868,349	29,276,778
d) Advance And Deposit	10	508,191	1,329,351
e) Other Current Assets	11	156,606	131,739
f) Inventories	12	1,046,371	839,795
Total Current Assets		**44,695,773**	**53,936,093**
Total Assets		**155,417,685**	**161,726,215**
(B.) Fund and Liabilities			
Fund Balance			
a) Capital Fund	1	71,839,742	70,986,969
b) General fund	2	34,280,603	33,892,341
Total Fund Balance		**106,120,345**	**104,879,310**
Non Current Liabilities			
a) Long Term Liabilities		-	-
b) Medium and Long term Loans		-	-
Total Non Current Liabilities		-	-
Current Liabilities			
a) Teachers and Employess Payable	3	39,305,129	44,451,598
b) Student Related Payable	4	3,986,514	4,793,269
c) Other Payable	5	6,005,697	7,602,038
Total Current Liabilities		**49,297,340**	**56,846,905**
Total Capital and Liabilities		**155,417,685**	**161,726,215**

Significant Accounting Policies & Notes to Accounts 18

Schedules 1 to 17 Form integral part of the Financial Statements

For Shaheed Smiriti Multiple Campus

As per our separate report of even date

Sundar Lal Shrestha
Account Officer

Bhuddhi Raj Sedhai
Campus Chief

Ishwari Prasad Aryal
Chairman

CA Pawan Gautam
Proprietor
Pawan Gautam & Associates
Chartered Accountant
Firm No: 959

Date: 2082-08-24
Place: Ratanagar, Chitwan

SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN

Statement of Income and Expenditure
As at 32nd Ashad 2082 (July 16, 2025)

Particulars	Schedule	Current Year	Previous Year
1) Income			
Revenue- Educational Income	13	74,326,512	64,868,214
Other Income	14	8,728,888	6,814,705
Total Income (A)		**83,055,400**	**71,682,919**
2) Expenses			
Employee Benefits Expenses	15	54,355,809	53,748,381
Operational Expenses	16	18,010,079	15,669,165
Adminstrative Expenses	17	3,878,075	4,177,131
Depreciation and Amortization Expenses	6	6,423,176	4,419,655
Total Expenditure (B)		**82,667,139**	**78,014,332**
Surplus/ (Deficit)		**388,261**	**(6,331,412)**
Attributable to General Fund		388,261	(6,331,412)
		388,261	**(6,331,412)**

Significant Accounting Policies & Notes to Accounts **18**

For Shaheed Smiriti Multiple Campus

As per our separate report of even date

Sundar Lal Shrestha
Account Officer

Bhuddhi Raj Sedhai
Campus Chief

Ishwari Prasad Aryal
Chairman

CA Pawan Gautam
Proprietor
Pawan Gautam & Associates
Chartered Accountant
Firm No: 959

Date: 2082-08-24
Place: Ratanagar, Chitwan

SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN
Statement of Cash Flow
As at 32nd Ashad 2082(16th July 2025)

Particulars	CurrentYear	Previous Year
CASH FLOW FORM OPERATING ACTIVITIES		
Net Profit/(Loss) as per Profit and Loss A/c	-	-
Finance Cost	-	-
Adjustments for Non-Cash Items:		
Add: Depreciation	6,423,176	4,419,655
Changes in working Capital	**6,423,176**	**4,419,655**
Decrease/(Increase) in Current Assets other than Cash	(1,854)	5,443,531
Increase/(Decrease) in Current Liabilities	(7,549,565)	8,589,529
Cash generated	**(1,128,243)**	**18,452,714**
Net cash Inflow(Outflow) from operating activities	**(1,128,243)**	**18,452,714**
Investing activities		
Payments to purchase of Fixed Assets	(2,231,652)	(4,414,050)
Receipts from disposal of Fixed Assets	26,686	-
Increase in Investment in Fixed Deposits (FD)	(7,150,000)	-
Interest received	-	-
Net cash Inflow(Outflow) from investing activities	**(9,354,966)**	**(4,414,050)**
Financing activities		
Proceeds from additions of General Fund	388,261	(6,331,413)
Proceeds from additions of Capital Fund	852,773	1,379,000
Net cash Inflow(Outflow) from financing activities	**1,241,035**	**(4,952,413)**
Net Increase/(Decrease) in Cash and Cash Equivalents for t	**(9,242,175)**	**9,086,252**
Cash and Cash Equivalents at beginning of the period	22,267,763	13,181,511
Cash and Cash Equivalents at the end of the period	**13,025,589**	**22,267,763**

Schedules, Significant Accounting Policies and Notes to Account are integral parts of this financial statements

For Shaheed Smiriti Multiple Campus

As per our separate report of even date

Sundar Lal Shrestha
Account Officer

Buddhi Raj Sedhai
Campus Chief

Ishwari Prasad Aryal

CA Pawan Gautam
Proprietor
Pawan Gautam & Associates
Chartered Accountant
Firm No: 959

Pawan Gautam and Associates Chartered Accountants ★ Chitwan ★

Date: 2082-08-24
Place: Ratanagar, Chitwan

SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN

Schedules forming part of Financial Mod Statements

Schedule -1

Particulars	Current Year	Previous Year
Capital Fund		
a) Opening Capital Fund Balance	70,986,969	69,607,969
b) UGC for books (Amount returned to UGC)	(198,314)	1,000,000
c) UGC - For Furniture	1,000,000	-
d)UGC- Equipments Grant (Returned to UGC)	-	(35,250)
e) Grant From Shikshya Bikash-Hetauda	490,400	1,000,000
Total Capital Fund Balance	**72,279,055**	**71,572,719**
Less: Deferred Grant Liability (For Computer and Accessories)	439,313	585,750
Closing Capital Fund Balance	**71,839,742**	**70,986,969**

Schedule -2

Particulars	Current Year	Previous Year
General Fund		
a) Opening Balance Of General Fund	33,892,341	40,223,754
Less: Return Outwards	-	-
b) Add: Transferred From Income and Expenditure Account	388,261	(6,331,412)
c) Less: Transferred to income and Expenditure Account	-	-
General Fund	**34,280,603**	**33,892,341**

For Shaheed Smiriti Multiple Campus

As per our separate report of even date

Sundar Lal Shrestha
Account Officer

Bhuddhi Raj Sedhai
Campus Chief

Ishwari Prasad Aryal
Chairman

CA Pawan Gautam
Proprietor
Pawan Gautam & Associates
Chartered Accountant
Firm No: 959

Date : 2082-08-24
Place: Ratnanagar Chitwan

SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN
Schedules Forming Part of the Balance Sheet
As at 32nd Ashad 2082 (July 16, 2025)

Schedule -3

Particulars	Current Year	Previous Year
Teacher's and Employee's Payable		
a) Salary Payable to Teachers & Staff	28,221,758	32,156,189
b) Provident Fund Payable	3,315,946	4,808,634
c) Citizen Investment Payable (Staff)	3,897,000	4,188,000
d) Medicine and Treatment Fund/ Upadaan	2,146,330	1,427,745
e) Salary Leave Payable	1,342,945	1,118,665
f) Other Teachers Payable	-	371,216
f) Teachers and Staff Fund	381,150	381,150
Total	**39,305,129**	**44,451,598**

Schedule-4

Particulars	Current Year	Previous Year
Student Related Payable		
a) Scholarship Payable	3,428,795	4,329,645
b) Narayan Sahitya Parisad Fund	316,725	305,755
c) Free Student Union	45,770	2,100
d) Other Student Payable	30,000	-
e) Redcross Fund	165,224	155,769
Total	**3,986,514**	**4,793,269**

Schedule -5

Particulars	Current Year	Previous Year
Other Payable		
a) Audit Fee Payable	74,004	74,004
b) Ram Kumar Dahal Payable	-	5,975
c) Agni Giri Scholarship Fund	51,000	51,000
d) Arun Khanal Scholarship Fund	53,574	53,574
e) Bank Interest (Arun Khanal Trust)	43,719	40,250
f) Legal Service Payable	-	-
g) Other Payable	5,975	-
h) TDS Payable (sub sch A)	4,454,347	4,253,987
i) Operational and Other Payable (Sub Sch B)	836,197	1,294,847
j) Outstanding Payable From 3-4 Years Ago (Sub Sch c)	94,070	95,070
k) UGC- Esp Fund	160,000	960,000
l) Deposits and Retantion Money (Sub Sch D)	232,811	773,331
Total	**6,005,697**	**7,602,038**

SHAHEED SMRITI MULTIPLE CAMPUS
RATNANAGAR , CHITWAN
Schedules Forming Parts of Financial Statements
Statement of Property Plant and Equipment As at 32nd Ashad 2082 (July 16,2025)

Schedule-6

Particulars	Opening WDV	Additions During the year	Transfer TO Block After Completion	Sold /Disposal	Total	Depn. Rate	Depn. For current year	WDV as on Ashad 32,2082
Land	3,430,000	-	-	-	3,430,000		-	3,430,000
WIP-Building Administrative	-	-	-	-	-		-	-
Wip-Building Construction class room	-	-	-	-	-		-	-
Wip-Building Science (Transfer to Block A)	18,875,008		(18,875,008)	-	-		-	-
Block A, Building And Others work of Permanent				-				
Building	7,021,900	-	-	-	7,021,900	5%	351,095	6,670,805
Building Administration	3,873,618	-	-	-	3,873,618	5%	193,681	3,679,937
Building Science *		18,875,008		-	18,875,008			18,875,008
Painting on Building	1,168,918	-	-	-	1,168,918	5%	58,446	1,110,472
Building - Classroom	39,445,168		-	-	39,445,168	5%	1,972,258	37,472,910
Building - Padampur	2,077,255	-	-	-	2,077,255	5%	103,863	1,973,392
Sports Ground	1,587,177	-	-	-	1,587,177	5%	79,359	1,507,818
Sports Ground Padampur	207,954	-		-	207,954	5%	10,398	197,556
Shabhahall at Canteen Building	5,320,798	-	-	-	5,320,798	5%	266,040	5,054,758
Road (Blacktopping)	256,547	-	-	-	256,547	5%	12,827	243,720
Staircase	738,999	-	-	-	738,999	5%	36,950	702,049
Footpath	2,109,054	-	-	-	2,109,054	5%	105,453	2,003,601
Canteen And Lab Building	3,776,536	-	-	-	3,776,536	5%	188,827	3,587,709
Cycle Stand Construction	252,693	-	-	-	252,693	5%	12,635	240,059
Library Buildings	4,385,552	-	-	-	4,385,552	5%	219,278	4,166,274
Hording Board	43,579	-	-	-	43,579	5%	2,179	41,400
T T Board	74,337		-	-	74,337	5%	3,717	70,620
Compound Fencing	36,864	-		-	36,864	5%	1,843	35,021
Block A Total	72,376,948	18,875,008	-	-	91,251,956		3,618,847	87,633,109
Grand Total	94,681,956	18,875,008	(18,875,008)	-	94,681,956		3,618,847	91,063,109

शहीद स्मृति बहुमुखी क्याम्पस
असतोमा सद्गमय
रत्ननगर, चितवन, नेपाल

Pawan Gautam and Associates Chartered Accountants
★ Chitwan ★

Schedule-6

Particulars	Opening WDV	Additions During the year	Transfer TO Block After Completion	Sold /Disposal	Total	Depn. Rate	Depn. For current year	WDV as on Ashad 32,2082
Block B - Computer , Office Equipment & Furnitures & Fixture				-			-	
Furniture	1,398,751	18,200	-	-	1,416,951	25%	349,688	1,067,263
Furniture & Fixtures for Laboratory	117,406		-	-	117,406	25%	29,352	88,055
Science Lab Items	1,924,567		-	-	1,924,567	25%	481,142	1,443,425
Desktop Computers (E-Library)	153,977		-	-	153,977	25%	38,494	115,483
Furnitures (E-Library)	76,989		-	-	76,989	25%	19,247	57,741
Furniture-ESP	152,684			-	152,684	25%	38,171	114,513
Server (E-Library)	116,269		-	-	116,269	25%	29,067	87,201
Inverter	10,158		-	-	10,158	25%	2,540	7,619
Vaccum Cleaner	2,445		-	-	2,445	25%	611	1,834
Fan	74,973	17,900	-	-	92,873	25%	18,743	74,130
Computer & Electronic Accessories *	4,067,110	595,499	-	-	4,662,609	25%	1,016,778	3,645,832
Scanner	3,184		-	-	3,184	25%	796	2,388
Attendence Machine	16,391		-	-	16,391	25%	4,098	12,293
Computer Lab Partition	23,029		-	-	23,029	25%	5,757	17,272
Ladder	1,157		-	-	1,157	25%	289	868
Department Partition	11,979	-	-	-	11,979	25%	2,995	8,985
Software EIMS	270,000	452,000	-	-	722,000	25%	67,500	654,500
Block B Total	**8,421,068**	**1,083,599**	-	-	**9,504,667**		**2,105,267**	**7,399,400**
				-				
Block C - Machinery and Other Assets				-				
				-				
Generator	50,484	-	-	-	50,484	15%	7,573	42,912
Battery	127,967	55,000	-	-	182,967	15%	19,195	163,772
Office Others Assets	475,628	39,277	-	-	514,905	15%	71,344	443,561
Drinking Water Tank	175,622		-	-	175,622	15%	26,343	149,279
Air Condition	131,613		-	-	131,613	15%	19,742	111,871
Grass Cutter Machine	5,041		-	-	5,041	15%	756	4,285
Electricity Fitting	45,752		-	-	45,752	15%	6,863	38,889
Water Desponsor	10,388	25,600	-	-	35,988	15%	1,558	34,430
Fiber Connection	10,535		-	-	10,535	15%	1,580	8,954
Educational Programme Development	99,054		-	-	99,054	15%	14,858	84,196
Office Equipment Tools Assets	4,154		-	-	4,154	15%	623	3,531
Eletrical Goods Assets	41,296		-	-	41,296	15%	6,194	35,102
Books - Library Books *	3,509,563	1,028,176		26,686	4,511,053	15%	522,432	3,988,622
Block C Total	**4,687,097**	**1,148,053**	-	-	**5,808,464**		**699,062**	**5,109,403**
Grand Total	**107,790,122**	**21,106,660**	**(18,875,008)**	**26,686**	**109,995,088**		**6,423,176**	**103,571,912**

Note: * Computer and accessories consists of WDV Rs. 17,57,250.20 has been solely identified as assets purchased from grant received .

WDV	OPENING	DEPRECIATION	Deferred Grant Income	Closing WDV
	1,757,250.20	*439,312.55*	*439,312.55*	*1,317,937.65*

Note: *WIP Building -Science of last year is completed this year and considered as addition on Building this year. But Depreciation will be charged from next financial year as per policy of SSMC.

Note: *Out of Rs.1028176 addition on Library books this year, Rs. 801686 is Purchased from Grant received from UGC for Books last year.

Note: *Out of Rs.595499 addition on Computer and Accessories this year, Rs. 509600 is Purchased from Grant received Shikshya Bikash- Hetauda last year.

Note: Depreciation on Fixed Assets of SSMC has been calculated on Diminishing Value Method on Full Depreciation Base and Addition of assets in current financial year are not charged with depreciation as per internal policy of SSMC.

Pawan Gautam and Associates Chartered Accountants ★ Chitwan ★

SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN
Schedules Forming Part of the Balance Sheet
As at 32nd Ashad 2082 (July 16, 2025)

Schedule -7

Particulars	Current Year	Previous Year
Cash & Bank Balance		
1) Cash in Hand	92,335	60,174
2) Narayani Development Bank (Sd 04190)	1,700	1,700
3) Narayani Development Bank Sd 06617)	3,807	3,807
4) Nepal Bank Limited C 1162	42,953	42,953
5) Nepal Bank Limited C 1167	181,226	181,226
6) Nepal Bank Limited C 3256	562,821	442,821
7) Rastriya Banijya Bank - 5639	56,240	56,240
8) Rastriya Banijya Bank - TANDI	447,287	1,594,733
9) Rastriya Banijya Bank - C 489	6,211,526	4,892,000
10) Agricultural Development Bank Ltd (35015)	131,117	113,424
11)Agricultural Development Bank Ltd(35041-Interest A/c)	18,894	10,695,595
12)Machhapuchchhre Bank Limited-Tandi	5,275,683	4,183,090
Total Cash & Bank Balance	**13,025,589**	**22,267,763**

Schedule -8

Particulars	Current Year	Previous Year
Non Current Assets		
Investment in Fixed Deposit		
1) Machhapuchchhre Bank Limited (MBL FD -119002)	6,500,000	-
2) MBL - FD Joint Account With T.U. (119001	650,000	-
Total	**7,150,000**	-
Current Assets		
Other Investment		
1) ADB (Arun Khanal Trust)	90,668	90,668
Total	**7,240,668**	**90,668**

Schedule -9

Particulars	Current Year	Previous Year
Account Receivable		
1) Student Dues	29,868,349	29,276,778
Total	**29,868,349**	**29,276,778**

असतोमा सद्गमय
रत्ननगर, चितवन, नेपाल

Pawan Gautam and Associates Chartered Accountants
Chitwan

SHAHEED SMIRTI MULTIPLE CAMPUS
RATNANAGAR, CHITWAN
Schedules Forming Part of the Balance Sheet
As at 32nd Ashad 2082 (July 16, 2025)

Schedule 10

Particulars	Current Year	Previous Year
Advances And Deposits		
1)Advance to Shishir Ojha (Software)	-	**214,190**
Advances and Deposits on TU		
1)Faculty Of Education (T.U. Dean Office)	112,000	-
2) T.U. Financial Administration Division	97,000	-
	209,000	-
SSMC Staff's Advance		
1) Sailesh Shrestha	47,381	1,079,161
2)Vikash Sir	-	36,000
3)Mr. Puspababu Ghimire	251,810	-
	299,191	**1,115,161**
Total	**508,191**	**1,329,351**

Schedule - 11

Particulars	Current Year	Previous Year
Other Current Assets		
1) Deposit Nepal Telecome	10,000	10,000
2) Hari Bahadur B.k.	18,000	18,000
3) Hari prakash Budhathoki	54,839	54,839
4) Laptop Installment Facilities	-	45,000
5)Worldlink Communications Ltd	-	3,900
6) Receivable from Rajendra- Canteen	28,681	-
7) TDS Receivable on Bank Interest	45,086	-
Total	**156,606**	**131,739**

Pawan Gautam and Associates Chartered Accountants
Chitwan