

Annual Report *2081*

Year : 9,

Vol. : 9



Aishwarya Multiple Campus
QAA Certified Institution
Dhangadhi, Kailali
Estd. : 2063

Fiscal Year : 2080/081

Published Date : 2081/07/20

Annual Report 2081



Aishwarya Multiple Campus Dhangadhi Sub-metropolitan City-5, Hasanpur, Kailali Estd. : 2063/03/17

Date of Report submitted to General Assembly:	2081/07/04
Date of Report Endorsement by General Assembly:	2081/07/05
Report Publication Date:	2081/07/20

Report Preparation Team:

1. Khem Raj Pant (Coordinator)
2. Bharthari Ram Chaudhary (Member)
3. Bir Narayan Chaudhary (Member)
4. Kamal Prasad Bakhariya (Member)

Executive Summary

Aishwarya Multiple Campus, established in 2063 B.S., is a leading community campus in the far-western province of Nepal. It has contributed a lot to uplift higher education providing quality education through different programs. There are BBS and MBS under Management stream, B.Sc. in Science. It is anticipated to launch BBA, BBM in near future. From its inception onward, the role, responsibility and commitment of the educationalists, social activists, political representatives, guardians and students is highly praiseworthy for its growth and development. Campus has defined its own vision, mission, goals and objectives.

Aishwarya Multiple Campus has sufficient infra-structures to run the current programs, but to added new programs require further buildings for new classes. Now the campus has the following physical facilities and land. Land -10 kattha, Main Building (4- storey), Science lab Building (2- storey) , seminar hall-2, computer lab-1, Health Care Room-1, Bike and bicycle stand-2, Spacious canteen-1, Department chambers-3, Learning Resources Well developed computer lab, Well equipped science labs, Multimedia projector rooms-26, e-library 1, Extension of internet access for students in labs, library and in department chambers.

Campus has given priority to conduct research activities regularly and in terms of time bound frame work. It has also budgetary provision to support research and publications. It conducts and supports on the following areas of research, publications and training/workshops, Assistance for M. Phil. and Ph.D. scholars, Student Support and Guidance Provision of special fund for handicapped, blind and disable students, Special provision of scholarship for meritorious students, Janajati, Madheshi, Dalit. and marginalized groups. Free-health camps, orientation, awareness, training and internships for students,

As a result of the collective efforts of all the stakeholders of this campus, AMC has been awarded with the Quality Assurance and Accreditation Certificate from University Grant Commission, Nepal, as well as with the Best Community Campus award from the Ministry of Social Development, Far-western province Government. Advancing towards the path of center of excellence with the aim of becoming the best campus of a country, AMC has commenced to extend master degree and bachelor level semester program.

Begun with the size of 20 students and 6 teachers in B.Sc., AMC now consists of 2524 students and 38 teachers in two faculties, two programs in Bachelor's and one of masters. Located at the central part of Dhangadhi Sub-Metropolis, AMC is easily accessible from all the wards of the city. Most of the students come from the rural and remote areas of hilly districts of Far western province. AMC is famous for low cost and high performance. The campus stands for quality education and result oriented attitude. We are devoted to bring out

well trained, skilled and educated citizen capable to gear up the productive and overall developmental activities required for the various spheres of the region and the nation. AMC recognizes the growing stratum of socioeconomic growth and changes coming after the human resource furnished with changing attitudes, ideas, aspirations, skills, and knowledge.

AMC is non-profitable community campus. So, it always tries to connect campus with community. Blood donation program, support to social institution are regular program of campus. Campus has also many challenges. For quality education proper infrastructure is essential. Limited class rooms and pressure on new admission is the main challenges. Campus has to construct more stairs on new building. For the financial sustainability campus must have to extend income generating program. To manage the fund for construction is the main issue of current time.

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1. Background

1.1 General Background

Aishwarya Multiple Campus (AMC), established in 2063 B.S., continues to be a prominent institution in the Far Western Province of Nepal, dedicated to providing high-quality education. With a current enrolment of **2,524 students** across various programs, the campus offers undergraduate and postgraduate courses in Management (BBS, MBS) and Science (B.Sc.), and is preparing to introduce BBA and BBM programs in the near future.

AMC has benefited from the collective efforts of educators, social activists, political representatives, guardians, and students who have played essential roles in its development. The institution's infrastructure includes **10 kattha of land**, buildings for classrooms and laboratories, seminar halls, a well-equipped science lab, computer labs, and internet facilities for students. Additionally, AMC has a strong community engagement presence and regularly conducts social service programs, including blood donation drives, awareness campaigns, and financial support for local initiatives.

Thanks to the support and dedication of all stakeholders, AMC has received the Quality Assurance and Accreditation (QAA) Certificate from the University Grants Commission, Nepal, and the Best Community Campus award from the Ministry of Social Development, Far Western Province. AMC has now submitted its SRR report for QAA second cycle.

1.2 Mission

The mission of AMC is to serve the students, communities and the region through quality, affordable and accessible academic and career-oriented education with superior talent that is sensitive to corporate governance, social responsibility, environmental concerns, scientific research and beliefs.

1.3 Vision

The vision of AMC is to make it an educational destination with its comprehensive and integrated learning network and be a major contributor to provide a useful and quality education.

1.4 Goals

Goals of AMC are as following

- To develop existing infrastructures of the institution.
- To improve quality.
- To make the institution financially sustainable.

- To promote diversity within the campus.
- To provide an excellent, relevant and responsive education across a wide range of disciplines.
- To be established as a college, non for the quality of teaching and learning.
- To use information technology within the campus.

1.5 Academic Program

Table 1: Academic Program

S.N.	Faculty	Level	Name of program	Major subject	Program system
1	Management	Bachelor	BBS	Accountancy, Finance, Marketing	Annual
2	Science	Bachelor	B.Sc.	Physics, Chemistry, Botany, Zoology, Math	Annual
3	Management	Masters	MBS	Accountancy, Finance, Marketing	Semester

1.6 Sambandhan Karyakram

Table 2: Sambandhan Karyakram

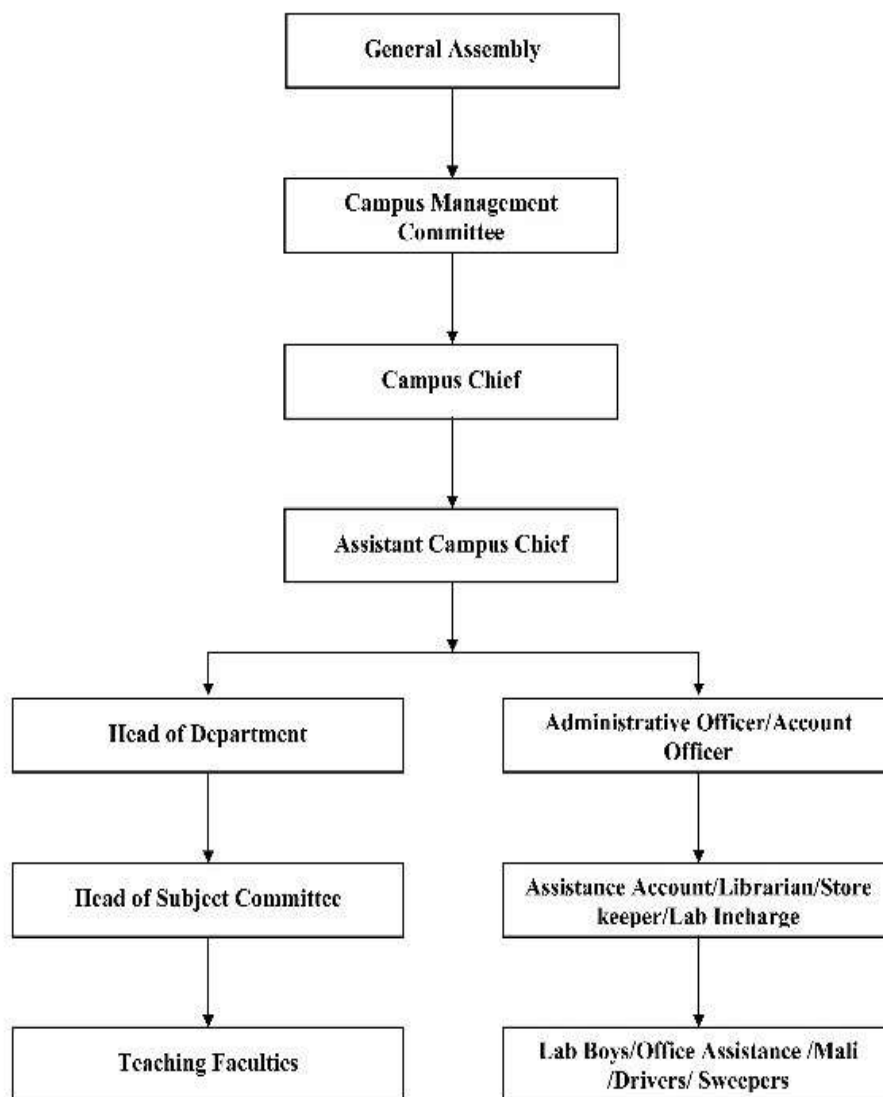
SN	Faculty	Level	Name of program	Program affiliated date
1	Science & Technology	Bachelor	BSc.	2063
2	Management	Bachelor	BBS	2064
3	Management	Masters	MBS	2077

1.7 Organization structure of Campus

Aishwarya Multiple Campus

Dhangadhi, Kailali

Organization Structure



1.8 Campus Management committee

Aishwarya Multiple Campus College Management committee

- | | |
|--------------------------|------------------------|
| 1. Mr. Nirpa Bahadur Oad | Chairman |
| 2. Mr. Dilli Raj Pant | Member (federal MP) |
| 3. Mr. Prakash Deuba | Member (provenance MP) |
| 4. Dr. Hem Raj Pant | Member |
| 5. TU Representative | Member |

6. Mrs. Rita Bhandari Bam	Member
7. Mr. Santosh Mudbhari	Member
8. Mr. Krishna Raj pant	Member
9. Mr. Khem Raj Pant	Member (Chairman PUCTA)
10. Mr. Prem Nidhi Ojha	Member (AMC Principal)
11. Mr. Rajendra Bhatta	Member (AVN Teachers representative)
12. Representative Sub Metropolitan	Member
13. Representative District Coordination Committee	Member
14. Representative FNCCI	Member
15. Mr. Kuber Khadka	Member (President Free Student Union)
16. Mr. Dharma Dev Bhatta (Campus Chief)	Secretary

2. ACADEMIC PROGRESS

There are total 2524 students in Campus. It has two faculties and three programs, B.Sc. in science, MBS and BBS in management. Students are from different ethnic group, and families of the region. The number of admissions increase every year. As compare to TU national result its result is excellence.

2.1 Enrolment Trend analyses of last five years

Enrolment at AMC has shown steady growth. In the past three years, student numbers have increased as follows:

- **2076:** 861 students
- **2077:** 1,403 students
- **2078:** 2,066 students
- **2079:** 2,336 students
- **2080:** 2,524 students

This growth reflects AMC's commitment to expanding its educational reach to students from various socioeconomic and geographic backgrounds. The table below provides an overview of the 2080 student enrolment figures by program and year.

Table 3: Number of enrollments in Year 2078

Program	1st Year	2nd Year	3rd Year	4th Year	Total
B.Sc.	56	63	38	28	185
BBS	824	584	277	135	1820
MBS (Semester)		61 (Sem 2)	-	-	61
Total	-	-	-	-	2066

Source: EMIS UNIT

Table 4: Number of enrollments in Year 2079

Program	1st Year	2nd Year	3rd Year	4th Year	Total
B.Sc.	81	53	57	38	229
BBS	597	707	436	221	1961
MBS (Semester)		103 (Sem 2)	-	53 (Sem 4)	156
Total	-	-	-	-	2336

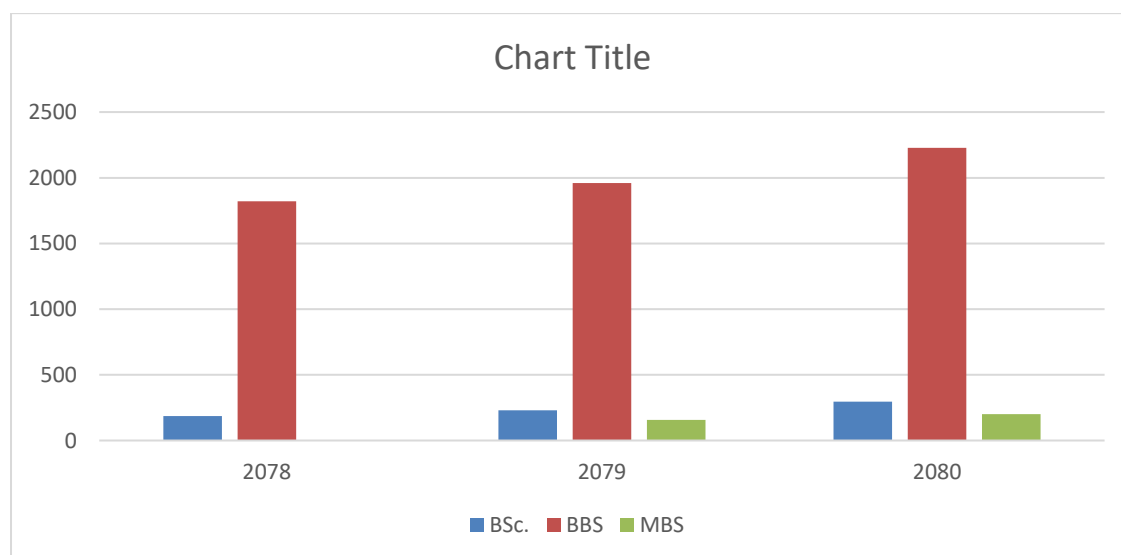
Source: EMIS UNIT

Table 5: Number of enrollment in Year 2080

Program	1st Year	2nd Year	3rd Year	4th Year	Total
B.Sc.	111	81	50	55	297
BBS	776	586	509	356	2,227
MBS (Semester)	-	103 (Sem 2)	-	97 (Sem 4)	200
Total	-	-	-	-	2,524

Source: EMIS UNIT

Figure No. 1 : Number of enrollment student



2.2 Pass Rate Trend Analysis

The table below provides a year-wise breakdown of enrollment, exam appearance, and pass rates for the Bachelor of Science (B.Sc.), BBS and MBS program. Demographic details, including gender, EDJ, and Dalit representation, are also presented.

Year 2077

The results of the Bachelor of Science (B.Sc.) program for the year 2077 are shown in the table below, along with a breakdown of enrollment, exam appearance, and pass rates. Additionally provided are demographic details such as gender, EDJ, and Dalit representation.

Faculty	Program	Year	Total students			Female			EDJ			Dalit		
Science	B.Sc. (4 Years)		TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%
		1 st	41	17	41.46	08	06	75	05	02	40	02	-	0
		2 nd	28	12	42.86	11	07	63.63	03	01	33.33	01	01	100
		3 rd	30	09	33.33	8	04	50	04	-	0	01	01	100
		4 th	34	19	55.88	08	08	100	06	02	33.33	01	01	100
		Total	133	57		35	25		18	05		05	03	
Management	BBS (4 Years)		TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%
		1 st	312	61	19.55	177	39	22.03	34	1	.29	-	-	
		2 nd	146	72	49.31	76	39	51.31	15	09	.60	1	1	100
		3 rd	119	36	30.25	74	20	27.03	11	01	9.09	1	-	0
		4 th	94	58	61.70	55	36	65.45	14	6	42.85	1	1	100
		Total	671	227		382	134		74	17		03	02	

Source: EMIS Unit, AMC

In the Bachelor of Science (B.Sc.) program, a total of 133 students across all four years participated in exams, with 57 students successfully passing, resulting in an overall pass rate of approximately 42.86%. When examining performance by demographics, female students demonstrated relatively strong results, with 35 appearing and 25 passing, achieving a pass rate of 71.43%. However, pass rates were lower for Educationally Disadvantaged Janajatis (EDJ) and Dalit students. Out of 18 EDJ students, only 5 passed, yielding a pass rate of

approximately 27.78%. In contrast, Dalit students showed a more promising pass rate, with 3 out of 5 passing, leading to a rate of 60%.

A year-wise breakdown of the B.Sc. program reveals variations in pass rates. In the 1st year, out of 41 students, only 17 passed, with female students achieving higher pass rates than both EDJ and Dalit groups. The 2nd year showed improvement, with 12 of 28 students passing, and a better performance among both EDJ and Dalit students. However, the 3rd year marked a decline, with only 9 out of 30 students passing and no recorded passes for EDJ students. The 4th year had the highest pass rates, with 19 out of 34 students passing, including a 100% pass rate for both female and Dalit students who participated in exams.

In the Bachelor of Business Studies (BBS) program, a total of 671 students across all years took exams, with 227 passing, resulting in an overall pass rate of about 33.84%. Among the demographic groups, female students had a 35.08% pass rate, with 382 students appearing and 134 passing. However, the pass rate was lower for EDJ students, with only 17 out of 74 passing, representing a rate of 22.97%. Dalit students, though fewer in number (3 appeared), showed a pass rate of 66.67%, with 2 students passing.

Year-wise analysis for the BBS program reveals that the 1st year had the lowest pass rate, with only 61 out of 312 students passing. Female students showed a pass rate of about 22%, while both EDJ and Dalit groups had even lower rates. The 2nd year saw improvement, with 72 of 146 students passing, and EDJ students performing better than in the 1st year. The 3rd year saw a slight decrease in performance, with 36 out of 119 students passing, particularly among EDJ students. The 4th year showed the highest pass rates, with 58 out of 94 students passing, including improved results for both female and Dalit students.

Overall, the data highlights a trend of higher pass rates in the 4th year across both programs, particularly for female and Dalit students. However, EDJ students consistently exhibit lower pass rates, especially in the earlier years of both the B.Sc. and BBS programs, suggesting a need for targeted academic support or resources to assist this demographic group in improving academic performance from the start of their studies. This analysis emphasizes the importance of ongoing academic interventions and support to boost success rates, particularly among EDJ students.

Year 2078

The table below provides a year 2078 result with breakdown of enrollment, exam appearance, and pass rates for the Bachelor of Science (B.Sc.) program. Demographic details, including gender, EDJ, and Dalit representation, are also presented.

Faculty	Program	Year	Total students			Female			EDJ			Dalit		
Science	B.Sc. (4 Years)		TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%
		1 st	63	14	22.2	20	06	30	06	-	0	-	-	-
		2 nd	38	19	50.00	07	05	71.43	04	03	75	02	01	50
		3 rd	28	13	46.42	12	08	66.67	03	02	66.67	01	01	100
		4 th	28	19	67.85	07	06	85.71	03	0	0	01	01	100
		Total	157	65		46	25		16	05		04	03	
Management	BBS (4Years)		TA	TP	Pass	TA	TP	Pass	TA	TP	Pass%	TA	TP	Pass%
		1 st	586	135	23.03	227	50	18.05	68	16	23.53	10	01	10
		2 nd	279	66	23.65	164	46	28.05	20	04	20	06	00	0
		3 rd	135	95	70.37	72	51	70.83	12	10	83.33	06	05	83.33
		4 th	109	63	57.80	76	45	59.21	08	04	50	01	01	100
		Total	1109	359		539	192		108	34		23	07	

Source: EMIS Unit, AMC

The data from the table highlights the academic performance of students in the Science (B.Sc.) and Management (BBS) programs across four years, shedding light on various performance trends and disparities.

In the B.Sc. program, students display mixed performance levels over the years, with the first-year pass rate standing at 22.2%, suggesting initial academic difficulties for many. Female students show a slightly better pass rate of 30% in the first year, indicating a stronger start compared to the general student body. However, EDJ and Dalit students experience significant challenges in the first year, with EDJ students having a 0% pass rate and no data available for Dalit students, pointing to the need for more tailored support for these groups. In the second year, the overall pass rate rises to 50%, and female students further improve with a pass rate of 71.43%. Similarly, EDJ and Dalit students see some progress, reaching pass rates of 75% and 50% respectively, suggesting that additional time in the program may allow these students to adjust academically.

The third-year B.Sc. pass rate of 46.42% remains comparable to the second year, indicating steady performance. Female students continue to excel, achieving a pass rate of 66.67%, which is higher than the overall rate. EDJ and Dalit students also demonstrate significant improvements, with pass rates of 66.67% and 100% respectively, although these gains may be attributed to the small sample sizes within these groups. In the fourth year, the overall pass rate peaks at 67.85%, with female students achieving an impressive 85.71% pass rate,

reflecting a strong conclusion to their studies. However, EDJ students experience a sharp decline, with none passing in the fourth year, underscoring the inconsistency in performance and suggesting the need for sustained support. Dalit students continue their improved performance with a 100% pass rate in the fourth year, though their numbers remain small.

For the BBS program, the first-year pass rate is 23.03%, slightly higher than in the B.Sc. program but still indicating significant challenges in adapting to the program's academic demands. Female students have a pass rate of 18.05% in the first year, which is lower than the overall rate, signaling possible difficulties. EDJ students face considerable challenges as well, with a 23.53% pass rate, while Dalit students have an even lower pass rate of 10%, suggesting that students from disadvantaged backgrounds are particularly at risk in the early stages of the program. The second-year pass rate improves only slightly to 23.65%, with female students achieving a 28.05% pass rate, which surpasses the overall rate. However, EDJ and Dalit students see limited success, with pass rates of 20% and 0%, respectively, highlighting an ongoing need for targeted support.

A marked improvement is seen in the third year of the BBS program, where the pass rate jumps to 70.37%. Female students perform well, with a pass rate of 70.83%, and EDJ students achieve an 83.33% pass rate, demonstrating significant progress. Dalit students also see substantial gains, with an 83.33% pass rate, suggesting that these students may have adjusted to the program's requirements by this stage. In the fourth year, the pass rate remains relatively high at 57.80%. Female students continue to perform well, with a pass rate of 59.21%. EDJ students experience a drop to 50%, while Dalit students show a 100% pass rate; however, these numbers are based on very small sample sizes.

Overall, the analysis reveals that while pass rates improve as students advance through both programs, there are persistent challenges, especially for female, EDJ, and Dalit students in the early years. Low pass rates in the first and second years suggest that many students struggle with the academic transition into these programs. To support student success, particularly among disadvantaged groups, additional academic resources such as tutoring, mentorship, and financial assistance should be prioritized, especially during the initial years. Establishing a bridging program could also help smooth the transition and improve retention and success rates. A focus on sustained academic and social support could help all students, particularly EDJ and Dalit students, to achieve better outcomes and experience greater success in their studies.

Year 2079

The data from the year 2079 reveals academic performance patterns for students in the **Science (B.Sc.)** and **Management (BBS)** programs, highlighting trends in pass rates, gender,

and performance among **economically disadvantaged (EDJ)** and **Dalit** students. Below is a table with desecrated data.

Year 2079

Faculty	Program	year	Total students			Female			EDJ			Dalit		
Science	B.Sc. (4 Years)		TA	TP	Pass	TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%
		1 st	53	21	39.62	13	04	30.77	7	1	14.28	7	2	28.57
		2 nd	58	25	43.10	20	10	50	6	2	33.33	1	-	0
		3 rd	31	19	61.29	07	06	85.75	04	03	75	03	01	33.33
		4 th	29	23	79.31	12	11		03	03	100	01	01	100
		Total	171	88			31			09			04	
Management	BBS (4Years)		TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%	TA	TP	Pass%
		1 st	700	113	16.14	396	65		109		37	04	
		2 nd	436	76	17.43	255	41		65	14		7	2	
		3 rd	217	75	34.56	140	47		17	03		5	-	
		4 th	131	75	57.25	74	44		8	5		4	4	
		Total	1484	339			197			131			10	

Source: EMIS Unit, AMC

The **B.Sc. (Science)** program shows a consistent improvement in pass rates as students progress through the years. The **first-year** pass rate is **39.62%**, which is relatively low, indicating that many students are facing difficulties adjusting to the academic demands of the program. Among **female students**, there are **13 total** with **4 passing**, resulting in a pass rate of **30.77%**, which is notably lower than the general pass rate. **EDJ students** also struggle in the first year, with **7 enrolled** and only **1 passing**, resulting in a pass rate of **14.29%**. Similarly, **Dalit students** (7 enrolled, 2 passing) have a pass rate of **28.57%**, further emphasizing the challenges faced by disadvantaged groups.

In the **second year**, the overall pass rate improves to **43.10%**, indicating a positive trend as students begin to adapt to the academic rigors of the program. Female students perform better, with **10 out of 20** passing, which translates to a pass rate of **50%**. The performance of **EDJ students** also improves slightly, but still remains low, with only **2 of 6** passing (a pass

rate of **33.33%**). **Dalit students** show even more limited progress, with just **1 passing** out of **3** enrolled, resulting in a pass rate of **33.33%**.

By the **third year**, the pass rate jumps to **50%**, showing a clear improvement as students become more familiar with the course content and requirements. Female students show a pass rate of **85.71%** (6 out of 7 passing), indicating a strong performance. For **EDJ students**, the pass rate is **50%** (3 out of 4), and **Dalit students** show a pass rate of **33.33%** (3 out of 9).

The **fourth year** sees a significant increase in the overall pass rate to **79.31%**, which is a substantial improvement compared to previous years. Among female students, the pass rate is **91.67%** (11 out of 12 passing), suggesting that the final year is a period of academic success for many students. The **EDJ and Dalit** students continue to experience lower pass rates, but **EDJ students** show improvement with a pass rate of **50%** (3 out of 6), while **Dalit students** have a pass rate of **50%** (1 out of 2).

Management (BBS) Program Analysis

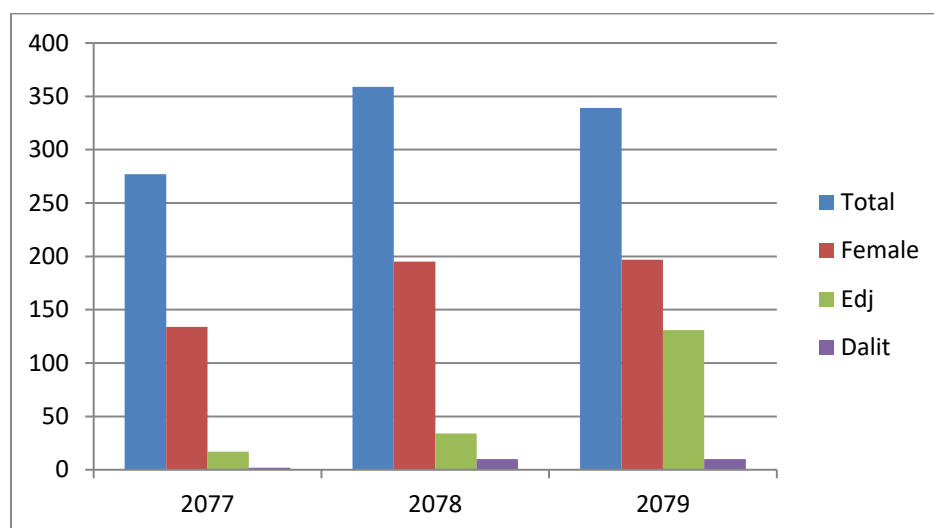
The **BBS (Management)** program shows a similar pattern, with generally low pass rates in the early years but some improvement by the fourth year. In the **first year**, the overall pass rate is very low at **16.14%**, indicating that a large proportion of students face challenges in the first year. Among **female students**, there are **113 total**, and **65 pass**, resulting in a pass rate of **57.5%**, significantly higher than the general pass rate. However, **EDJ students** show a pass rate of just **9.3%** (65 out of 396), which is concerning, while **Dalit students** show an even lower pass rate of **3.67%** (37 out of 109).

In the **second year**, the pass rate increases slightly to **17.43%**, which is still low. Female students continue to perform better, with a pass rate of **16.67%**. **EDJ and Dalit students** still face significant barriers, with **EDJ students** showing a pass rate of only **16.3%**, and **Dalit students** faring even worse at **3.3%**.

By the **third year**, the overall pass rate improves to **34.56%**, but it remains low. Female students show improvement with a pass rate of **32.14%**, whereas **EDJ and Dalit students** still struggle. **EDJ students** show a pass rate of **31.25%**, and **Dalit students** perform poorly with only **3 passing** out of **5** enrolled.

The **fourth-year** results show significant improvement, with the overall pass rate rising to **57.25%**. Female students continue to perform well, with a pass rate of **59.46%**. **EDJ students** show a marked improvement, with a pass rate of **53.3%** (5 out of 8), and **Dalit students** also improve slightly with a pass rate of **50%** (4 out of 8).

Figure No. 2: Pass number in BBS for last three years



Number of Graduate

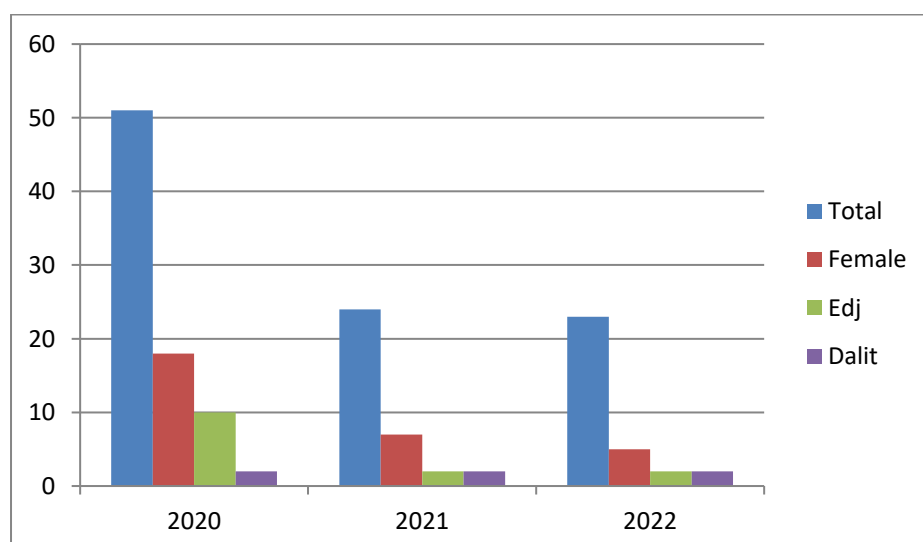
The number of students graduating from this campus after completing B.Sc. and B.Sc. level in the last three years is as follows

A. B.Sc. Graduate

Year	Total	Female	Edj	Dalit
2020	51	18	10	04
2021	24	07	02	02
2022	23	05	02	02

Source: EMIS Unit, AMC

Figure No 3: Number of B.Sc. Graduate.



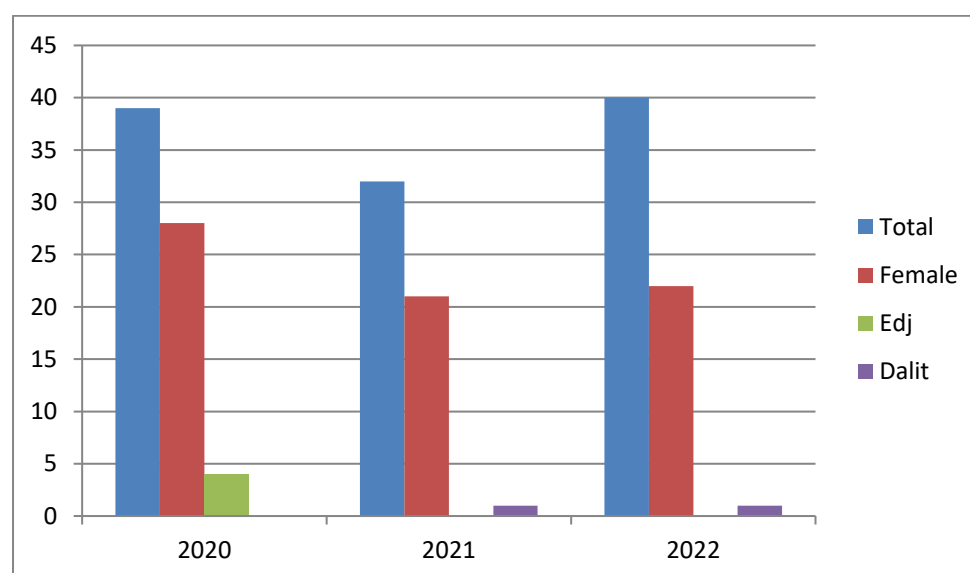
The data from 2020 to 2022 shows a decline in total graduate of BSc student cohort, with numbers dropping from **51 students in 2020** to **24 in 2021** and then to **23 in 2022**. This downward trend may indicate challenges in attracting or retaining students.

B. BBS Graduate

Year	Total	Female	Edj	Dalit
2020	39	28	04	02
2021	32	21	00	01
2022	40	22	05	00

Source: EMIS Unit, AMC

Figure No 4: Number of BBS Graduate.



The number of BBS graduates shows fluctuations over the three years, with **39 graduates in 2020**, dropping to **32 in 2021**, and then increasing to **40 in 2022**. This variation may indicate differences in academic success or retention rates each year.

2.3 Program Completion Rates

2.3.1 BBS Program Completion Rates

The table spans from 2065 to 2079, covering multiple academic years. The 'Enrollment' column indicates the number of students who initially enrolled in each academic batch. The

'Completion' column represents the number of students who successfully completed their academic program within the specified batch year. The last column shows the percentage of students who completed their academic program out of the total enrollment for each batch. It's calculated using the formula: $(\text{Completion} / \text{Enrollment}) * 100$.

The table below shows the trend of student completion per year. From the table, the active students are students who are in final year of their programme.

Table 6: Completion Rates of BBS

	Enrolment	Completion	Completion%
2065/2067	12	10	83.34
2066/2068	08	06	75
2067/2069	20	15	75
2068/2070	57	50	87.72
2069/2071	36	29	80.56
2070/2072	36	29	80.56
2071/2074	70	46	65.71
2072/2075	52	41	78.85
2073/2076	86	64	74.42
2074/2077	130	94	72.31
2075/2078	135	103	80.74
2076/2079	163	131	80.36
2077/2080	312	-	-

The completion percentages vary across the years, indicating different levels of success in student completion. The completion percentages range from a low of 65.71% to a high of 87.72%. Batches 2068 to 2070 and 2075 to 2078 have relatively high completion rates, exceeding 80%. Batch 2071 to 2074 has the lowest completion rate at 65.71%. Some batch years (e.g., 2070 to 2072) show consistent completion percentages over consecutive years. Batches with completion rates below 80% (2071 to 2074) might be areas of concern and could be investigated further to identify reasons for lower completion. It's important to consider external factors, such as changes in educational policies, economic conditions.

2.3.2 Completion Rate of B.Sc.

The table below provides information about different academic batches of B.Sc. programme, including the batch year, enrolment, completion, and the completion percentage.

Table No. 7: Completion Rate of B.Sc.

	Enrolment	Completion	Completion%
2064/2066	14	13	92.86
2065/2067	22	19	86.36
2066/2068	41	38	92.68
2067/2069	40	38	95
2068/2070	66	62	93.94
2069/2071	85	77	90.59
2070/2073	93	77	82.78
2071/2074	69	58	84.06
2072/2075	64	57	89.06
2073/2076	41	34	82.93
2074/2077	49	34	69.39
2075/2078	37	28	75.67
2076/2079	31	29	93.54
2077/2080	41	-	-

The provided table outlines the enrollment and completion statistics for various academic batches spanning from 2065 to 2078. Notable variations exist in completion percentages, with some batches achieving high rates (e.g., 2076 to 2079 at 93.54%), while others exhibit lower rates (e.g., 2071 to 2074 at 65.71%). Overall, completion percentages generally range from 75% to 80%. Understanding the factors influencing these completion rates, such as changes in policies or student characteristics, could provide valuable insights for educational planning and improvement.

2.4 Educational Pedagogy:

Education Pedagogy at Aishwarya Multiple Campus: Nurturing Excellence through Varied Approaches. At Aishwarya Multiple Campus, we take pride in our diverse and comprehensive education pedagogy, which encompasses various methods to ensure a holistic and effective learning experience for our students.

Lecturer Method: Our cornerstone teaching approach involves subject experts delivering engaging lectures in well-managed classrooms. This traditional yet effective method forms the foundation of our instructional practices, ensuring that students receive in-depth 9 knowledge from experienced faculty members.

Use of ICT (Information and Communication Technology): Aishwarya Multiple Campus has seamlessly integrated ICT into its teaching methodology. During the COVID-19 period, we embraced online education, and post-pandemic, ICT continues to play a pivotal role in our classrooms. Each classroom is equipped with a projector, and every faculty member is provided with a laptop. Smartboards in seminar halls facilitate dynamic presentations, and the campus boasts high-quality internet services. Library: Our well-stocked library is a treasure trove of knowledge with a vast collection of text and reference books. It includes dedicated sections for focused study and journals, ensuring that students have access to a wide range of resources for their academic pursuits.

Guest Lectures: To enhance the learning experience, we frequently invite distinguished educators from reputed colleges to share their insights. These guest lectures provide students with diverse perspectives and real-world insights, enriching their academic journey.

Lab-Based Learning: Aishwarya Multiple Campus is equipped with five state-of-the-art laboratories: Physics Lab, Chemistry Lab, Zoology Lab, Botany Lab, and Computer Lab. These labs serve as platforms for practical applications of theoretical knowledge, fostering hands-on learning experiences for our students.

Field Visits: As an integral part of our curriculum, field visits are regularly scheduled to expose students to real-world scenarios. Our students visit industries and different fields, gaining practical insights and experiences that complement their classroom learning. In summary, our education pedagogy at Aishwarya Multiple Campus is a blend of traditional and modern approaches, ensuring that our students receive a well-rounded education that prepares them for the challenges of the future. We remain committed to providing an enriching academic environment that fosters curiosity, critical thinking, and a lifelong love for learning.

3. Physical Progress Infrastructure Development

Furniture and Equipment

S.N.	Description (Furniture and Equipment)	Number
1	Bench and Desk Pair	450
2	Chair	163
3	Revolving Chair	12
4	Office table with drawer (small)	65
5	Office table (big)	

6	Department book rack	2
7	Office rack	53
8	Laboratory stool (long)	97
9	Laboratory stool (small)	
10	Steel Daraj	20
11	Fee counter table	2
12	Library counter table	2
13	Notice board	1
14	Book rack	
15	Sofa	6

Physical progress

Physical progress of AMC can explain with respect to its infrastructure development, Education aid, equipment, furniture, books and journals.

3.1 Infrastructure Development

AMC has two buildings one on its ownership and another provided by Aishwarya Vidya Niketan (Saikshik Sarbajanik Guthi). Aishwarya Multiple campus has constructed 20000 sq feet new campus building. Now rental building is using for laboratory class and all office, class room, library has shifted to newly constructed building. Numbers of rooms in AMC campus buildings are as following.

Building	Number	Description
Academic Building	1	Number of class room = 27 Office Room = 10 Seminar hall = 01 Computer room (lab.) = 01 Number of toilet = 36 Number of Urinal = 66
Laboratory, Library and canteen building	1	Number of Science Laboratory = 4 Library = 1 Canteen = 1

3.2. Educational Aids

3.2.1 Educational Equipment (ICT, Lab equipment, etc)

In Campus there is e library equipped with six computers having excess on internet. It has computer lab having 34computers. Campus has provided 13 laptops to full time teacher. All class rooms are equipped with modern power point presenter. There are three photocopy machines in campus. Similarly, in campus premises there is wifi excess. All these resources have been using as educational aid.

3.2.2 Books/Journal/References Materials

This campus has been publishing journals since 2076. After publishing in 2076 , 2077,2078and 2079 it is about to be published in 2080. It has 3402 books in AMC library. AMC has established journal section in library with few number journals and reference materials to the library. AMC is committed to develop the research skills in students and is vowed to further enhancement.

3.3 Furniture

AMC has following furniture.

S.N.	Item	Number
1	Steel Chair	60
2	Wood Chair	4
3	Plastic Chair	20
4	Seminar Chair	80
5	Revolving Chair	5
6	Table (Large)	1
7	Table (Small)	6
8	Computer Table	7
9	Tea Table	05
10	Reading Table	2
11	Department Table	6
12	Seminar Steel Frame Table	10
13	Meeting Table	02
14	Bench (Class room)	300
15	Bench with raxing (foam) department	03
16	Desk (Class room)	300
17	Sofa Set	4

S.N.	Item		Number
18	Steel Rack		6
19	Wood Rack (office)		2
20	Department wood book rack		2
21	Department steel book rack		2
21	Book rack (library)		
22	Department selves steel-1, wood-1		2
23	Daise (wood)		02
24	Class room Diase (Steel)		15
25	Computer	Office- 3	44
		e- library-6	
		RMC-1	
		Lab.-34	
26	Printer		6
27	Scanner		1
28	photocopy Machines		3
29	UPS		2
30	Stand fan		1
31	AC		4
32	Volt gurd		4
33	Photo Board		2
34	Notice Board		3
35	White board (Wood)		25
36	White board (Plastic)		1
37	Water Filter		2
38	Water Dispensary		3
39	Fan		68

4. Social Progresses

4.1 AMC involvement in social activities

AMC is a campus that serves the community. The primary advantage lies in its societal impact. It has a strong connection with the community. The establishment was achieved Building via the collective necessity and diligent endeavours of the community. AMC consistently attempts to engage with society and actively involve them in the campus's

development. AMC conducted routine initiatives to maintain social engagement. Some typical activities are as follows.

- Plantation and Sensitization
- Blood Donation
- Youth Health Initiatives
- Awareness Programs
- Donation to Social Institutions.

Plantation and Sensitization: Aishwarya Multiple Campus (AMC) stands as a senior advocate for environmental responsibility. Throughout the year, the campus, in collaboration with its dedicated students, has undertaken numerous plantation and sensitization drives. These initiatives extend beyond the campus borders to various tourism spots and religious places, showcasing AMC's commitment to nurturing a green and sustainable environment.

Blood Donation: AMC consistently champions the cause of healthcare through regular blood donation programs. The AMC Youth Red Cross plays a pivotal role in facilitating these initiatives, ensuring a steady supply of blood for those in need. The campus recognizes the critical importance of blood donation in saving lives and actively engages its community in this life saving endeavor. **Youth Health Initiatives:** In a notable collaboration, the FREE Students Union of AMC campus took charge of organizing the inter-campus games, including the grand Provincial Level Volleyball Game. This initiative not only promoted physical fitness but also created a platform for students to come together, fostering a sense of community and well-being. AMC remains committed to such youth-centric programs, recognizing the holistic importance of a healthy and active lifestyle.

Awareness Programs: AMC actively participates in and conducts a spectrum of awareness programs. Ranging from environmental consciousness to drug abuse prevention and gender violence awareness, the campus has been at the forefront of addressing crucial societal issues. Students of AMC play a vital role in these programs, exemplifying their commitment to being responsible and informed citizens.

Donation to Social Institutions: Recognizing its social responsibility, AMC consistently donates to various temples and 12 social institutions at different times throughout the year. These contributions serve as a testament to AMC's commitment to making a positive impact beyond its academic purview, contributing to the betterment of the broader community. In summary, Aishwarya Multiple Campus's annual report reflects not only its dedication to academic excellence but also its tireless efforts in driving positive social change. From

environmental sustainability to healthcare, youth well-being, and social awareness, AMC continues to be a beacon of progress and responsibility in the community it serves. The collaborative efforts with the FREE Students Union further highlight the commitment to holistic youth development.

4.2 Society Contribution for AMC

With considerable exertion on the part of Aishwarya Vidya Niketan (AVN), a public education trust, and the broader societal collaboration, the establishment of the Academic Management Committee (AMC) transpired. A pivotal contribution from Aishwarya Vidya Niketan involved the allocation of ten kattha of land for the construction of the AMC's infrastructure. Moreover, the collaborative efforts extend to local bodies, Dhangadhi Sub-Metropolitan office has played a pivotal role in the augmentation of AMC's facilities. This encompasses the construction of a dedicated canteen building, as well as the provision of furniture specifically designated for the Master in Business Studies (MBS) program. The Ministry of Social Development, Sudurpashchim, has significantly contributed to the enhancement of laboratory facilities. This assistance materialized in the form of a grant earmarked for the construction of a laboratory building, alongside contributions for information and communication technology (ICT) infrastructure and laboratory equipment. Individual benefactors, such as Mr. Chhedu Lal Chaudhary, have made noteworthy contributions by undertaking the construction of the Swarswoti temple, while Mr. Rajendra Agrawal's generous gift of the Sharaswoti Murti adds a cultural dimension to AMC's milieu. Furthermore, the backing from the business community manifests in their engagement with students through idea sharing sessions, fostering an environment of practical knowledge exchange. Concurrently, the support from academic luminaries and local educationalists is evident in their active participation in teacher-guardian meetings, providing valuable suggestions to enrich the educational experience at AMC. In summation, the collaborative efforts and contributions from diverse stakeholders 13 have been instrumental in the establishment and sustained development of AMC, underscoring the multifaceted support received from educational, governmental, communal, and individual entities alike.

4.3 Plan of college contribution to society

- College is planning to support community school in science practical program
- Plan to increase involvement of Society in the College
- College has plan to conduct dialogue program with of business community and educationalist
- College is planning to involve outreach program.

5. Financial progress

Financial progress of Aishwarya Multiple campus can analysis with reference to its own source of income, government aids, current income and capital income.

5.1 Income

Main sources of Income of Aishwarya multiple campus is collection of fee from students besides that it also get regular grand from university grand commission.

SN	Description	Amount		
		Year 2078/079 (in Rs.)	Year 2079/080 (in Rs.)	Year 2080/081 (in Rs.)
1	Self generated income from students fee	26923274.00	3,66,95,131.00	4,07,32,202.00
2	Grant receive from UGC		40,32,949.35	
	i. UGC Building (Last Year)	22,45,000.00		
	ii. UGC Regular Grant	13,91,250.00	22,45,000.00	28,20,000.00
	iii. UGC Building (Last Year)	50,00,000.00	50,00,000.00	49,89,164.63
	(Current Year)			47,50,000.00
	iv. UGC NEHEP		8,00,000.00	41,18,433.33
	v. UGC ECA	12,00,000.00	25,53,200.00	
	vi. Science & Computer Lab	12,50,000.00		
	vii. RMC			
	Online			
	i. Samajik Bikash Mantralaya-Building			1910900.00
	ii. Samajik Bikash Mantralaya-Rearch			68386.00
		1,11,76,070.47	1,23,86,149.35	
3	Grants receive from Sudurpashchim Provinance government	36,73,250.00	53,79,360.00	
4	Grants received from AVN	1,70,40,013.00	2,15,64,002.80	
5	Others	1,28,25,859.32	1,83,00,426.77	62423567.82
	Total	7,16,38,466.79	9,43,25,069.92	

Sources: Annual audit report, Account department of AMC

5.2 Expenditure of AMC

Expenditure of AMC can classify into regular and capital expenditure. Main expenditure of AMC goes on salary of teachers. Other capital expenses are construction of building, purchasing of books, equipment and other infrastructure development. Last year AMC gets grand by achieving QAA awards and take loan from bank to construct building. So, both income and capital has increased.

SN	Description	Amount		
		Year 2078/079 (in Rs.)	Year 2079/080 (in Rs.)	Year 2080/081 (in Rs.)
1	Operating expenses	3,08,07,440.42	39,804,558.70	4,15,66,850.10
2	Administrative Expenses	89,34,852.15	99,00,276.78	62,16,069.27
3	Development expenses	88,82,527.04	2,20,03,800.80	1,77,10,461.11
4	Depresication	65,57,695.84	64,05,554.42	72,26,393.22
5	Others	1,64,55,951.34	1,62,10,879.22	2,91,66,083.08
	Total	7,16,38,466.79	9,43,25,069.92	10,18,85,856.78

Audit observation

Aishwarya multiple campus does internal and external audit regularly. Audit is carried out by registered auditor.

Last fiscal year's (2080/81) audit has already carried out. Auditor has appreciated the accounting system of campus. Auditor observes the following positive points.

1. All record of transactions is satisfactory.
2. All transactions are carried out according to legal provision.
3. Income statement is recorded according to privilege law, rule and regulation of campus and according to guideline of UGC.
4. Campus has worked according to TU law.
5. Income and expenditure of the campus 2081/82 has approved by college management committee.
6. Provident funds, social security tax, advanced income tax are deposited on account.
7. Campus's transaction is on ACCURAL BASIS.

On the basis of available documents auditor point out following points

- i. Campus has done all its transaction for the welfare of campus.
- ii. College management committee, administrations and teachers activity does not seems to harm college

- iii. On the basis of observation college administration strongly commitments to continue follow the legal provision and norms of community campus.



Photo credit: Khem Raj Pant

Blood donation program.





Photo credit: Khem Raj Pant

Sharswoti temple constructed by donar.



Photo credit: Khem Raj Pant

6. The Strength and Weaknesses of Campus and the Challenges

6.1 Strength

- i) The campus has eighteen years of experience and its professors have a long teaching experience

- ii) The campus is located in the main market of Dhangarhi, the headquarters of Kailali district, the temporary capital of the state, and the main trade gateway to the far west. Therefore, the campus is located in a place that is suitable for all students
- iii) The campus has received a Quality Assurance Accreditation Certificate from the University Grants Commission. Similarly, the campus has been selected as a model campus of the province by the Ministry of Social Development of the Far Western Provincial Government.
- iv) This campus is the only campus of the oldest and largest Tribhuvan University in Nepal in Dhangadhi sub-metropolis.

6.2 Weaknesss

- i) The campus has only two faculties for a long time
- ii) There is no semester program at the undergraduate level
- iii) Although it is the first campus of the Seti region in science, only a general B.Sc. is conducted at the undergraduate level and there is no semester program.
- iv) There is a lack of physical infrastructure in proportion to the student growth of the campus

6.3 Issues and Challenges

Short-Term Issues and challenges:

Issues:

- Absenteeism in Classrooms
- Additional Programs: Absenteeism in Classrooms
- Canteen Extension
- Insufficient Infrastructure (Exam Hall, Guest House)

Challenges:

- Absent number of students are declining.
- Lack of diverse programs may limit the appeal of the campus to potential students.

- Optimize the efficiency of the campus canteen in catering to a growing student population within a limited space. Propose innovative solutions such as a streamlined ordering system, space-saving furniture arrangements, and a sustainable packaging initiative to ensure the canteen's ability to serve an increasing number of students without compromising on quality and accessibility.
- Address the pressing issues of inadequate exam hall capacity and guest house facilities on campus. Develop a strategic plan that maximizes the utilization of existing spaces for exams, explores the possibility of technology-assisted remote examinations, and proposes a cost-effective expansion or renovation plan for creating additional exam halls. Simultaneously, design a guest house accommodation strategy that optimizes available resources, considers temporary alternatives like partnering with local hotels, and prioritizes the comfort and convenience of guests visiting the campus. The winning solution should provide practical and scalable remedies to these infrastructural challenges.

Mitigation Measures

- Encourage and incentivize faculty members to pursue higher education, such as PhD programs. Establish research grants and opportunities for faculty to actively contribute to academic research.
- Allocate funds for faculty training programs, workshops, and conferences. Foster partnerships with external organizations to provide additional professional development opportunities.
- implement faculty development programs focused on modern pedagogical techniques, technology integration in teaching, and student engagement strategies.
- Allocate funds for the enhancement of academic support services. Collaborate with external organizations and libraries to expand available resources.
- Encourage interdisciplinary collaboration through joint research projects, interdisciplinary courses, and collaborative initiatives with other departments or institutions.

Long-Term Issues and challenges Mitigation Measures:

Issue

- Financial Sustainability

- Extended Relations with Other Institutes
- Faculty Research

Challenges:

- The campus is grappling with a mounting financial crisis that poses a serious threat to its future stability. Insufficient cash earning program and rising operational costs, have created a precarious financial situation.
- Another challenges is developing and sustaining long-term partnerships with reputable institutions, establishing joint academic programs, and fostering continuous academic exchange
- Most of Lecturers are primarily involved in teaching responsibilities and are not actively engaged in pursuing advanced degrees or participating in research activities. Similarly, lack of interdisciplinary collaboration and programs may limit faculty members from exploring diverse research and teaching opportunities. Institutionalizing a culture of research by providing ongoing support, incentives, and resources for faculty, and encouraging collaborative projects with external partners

Mitigations Measure

- The campus is dedicated to mitigating the issue and is taking the subsequent steps.
- To address the campus's financial challenges, implementing cost-cutting measures and additional cash-earning programs ensures a multifaceted approach, safeguarding the campus against future threats.
- Diversify revenue streams through strategic partnerships with industries, alumni fundraising campaigns, adding cash earning program and actively seeking grants for research projects to ensure long-term financial stability.
- Develop long-term partnerships with reputable institutions, establish joint academic programs, and foster continuous academic exchange to enhance the institution's academic standing.
- Institutionalize a culture of research by providing ongoing support, incentives, and resources. Establish research centers and encourage collaborative projects with external partners.

Plan for addressing the issues and challenges:

1. Increasing Student Enrollment and Program Diversity:

Conduct a Market Analysis: Understand the needs and preferences of potential students. Identify gaps in the current program offerings. **Introduce Diverse Programs:** Based on the analysis, introduce new and diverse academic programs to attract a broader student base.

Enhance Marketing Efforts: Develop a comprehensive marketing strategy highlighting the strengths and unique aspects of the campus. Leverage online platforms and engage with prospective students through various channels.

2. Campus Canteen Efficiency Enhancement:

Streamlined Ordering System: Implement an efficient online ordering system to reduce wait times and improve overall efficiency. **Space Optimization:** Reorganize the canteen layout with space-saving furniture arrangements to accommodate more students without compromising comfort.

Sustainable Packaging Initiative: Introduce eco-friendly packaging options to align with environmental values while ensuring the convenience of students.

3. Exam Hall and Guest House Infrastructure Enhancement:

Utilization of Existing Spaces: Identify and optimize existing spaces for exams to maximize capacity. **Technology-Assisted Examinations:** Explore the possibility of implementing remote examinations through secure online platforms to alleviate pressure on physical exam halls.

Expansion/Renovation Plan: Develop a cost-effective plan for expanding or renovating exam halls. Prioritize the use of sustainable materials and construction practices. **Guest House Accommodation Strategy:** Optimize the use of available resources for guest house facilities. Explore partnerships with local hotels for temporary solutions. Prioritize guest comfort and convenience.

4. Financial Crisis Mitigation:

Revenue Diversification: Explore and implement additional revenue-generating programs such as workshops, short courses, and community engagement activities. **Cost-Cutting Measures:** Identify areas for operational cost reduction without compromising the quality of education and services.

Fundraising Initiatives: Develop and implement fundraising campaigns targeting alumni, local businesses, and philanthropic organizations.

5. Academic Partnerships and Collaboration:

Research and Identify Partners: Actively seek partnerships with reputable institutions. Develop criteria for collaboration based on shared values and goals. **Joint Academic Programs:** Establish joint academic programs with partner institutions to enhance the academic offerings and attract a diverse student population.

Continuous Academic Exchange: Foster a culture of continuous academic exchange through faculty and student exchange programs, workshops, and collaborative research initiatives.

6. Faculty Development and Research Culture:

Incentives for Research: Provide financial incentives and resources for faculty engaged in research activities.

Interdisciplinary Collaboration: Encourage interdisciplinary collaboration through the development of joint research projects and interdisciplinary programs.

Advanced Degrees Support: Establish support mechanisms for faculty pursuing advanced degrees, including sabbatical opportunities and financial assistance.

Implementation and Monitoring:

- Develop a detailed implementation timeline with milestones.
- Establish a monitoring and evaluation system to assess the effectiveness of each initiative.
- Gather regular feedback from students, faculty, and staff for continuous improvement.
- Adjust the plan as needed based on evolving circumstances and feedback.

Communication:

- Communicate the strategic plan transparently with all stakeholders.
- Seek input and collaboration from the campus community.
- Regularly update stakeholders on progress and achievements.
- This comprehensive plan aims to address the multifaceted challenges faced by the campus, fostering sustainable growth and improvement across various domains.

**Aishwarya Multiple Campus Dhangadhi, Sub metropolitan city, Kailali, Far west
provenance**

College Management committee

1.	Mr. Nirpa Bahadur Oad	Chairman
2.	Federal MP	Member (federal MP)
3.	Mr. Dilli Raj Pant	Member (povinance MP)
4.	Dr. Hem Raj Pant	Member
5.	TU Representative	Member
6.	Mrs. Rita Bhandari Bam	Member
7.	Mr. Santosh Mudbhari	Member
8.	Mr. Krishna Raj Pant	Member
9.	Mr. Khem Raj Pant	Member (Chairman PUCTA)
10.	Representative Sub Metropolitan	Member
11.	Representative District Coordination Committee	Member
12.	Representative FNCCI	Member
13.	President Free Student Union	Member
14.	Mr. Dharma Dev Bhatta (Campus Chief)	Secretary







Audit Report

ऐश्वर्य बहुमुखी क्याम्पस
धनगढी, कैलाली



वार्षिक आर्थिक विवरण तथा अन्तिम लेखापरीक्षण प्रतिवेदन
आर्थिक वर्ष २०८०/०८१



लेखापरीक्षक: उमेश पाण्डेय एण्ड एसोसिएट्स
चार्टर्ड एकाउन्टेन्ट्स
कैलाली, नेपाल

ऐश्वर्य बहुमुखी क्याम्पस,
धनगढी, कैलालीका
सञ्चालक समिती सदस्यमहानुभावहरु समक्ष
आ.व. २०८०/२०८१ को स्वतन्त्र लेखापरीक्षकको प्रतिवेदन

वित्तीय विवरणको लेखापरीक्षण सँग सम्बन्धित प्रतिवेदन

१.१. राय

हामीले यसै साथ संलग्न ऐश्वर्य बहुमुखी क्याम्पस, धनगढी, कैलाली, नेपालको ३१ अषाढ २०८१ (तदनुसार जुलाई १५, २०२४) को वासलात र सोही मितिमा समाप्त आर्थिक वर्षको आय-व्यय विवरण तथा नगद प्रवाह विवरण र तत्सम्बन्धी लेखा नीति तथा लेखा सम्बन्धि टिप्पणी समावेश भएको वित्तीय विवरणको लेखापरीक्षण सम्पन्न गरेका छौं।

हाम्रो रायमा, हामिले पाए सम्मको सुचना एवम हामीलाई दिएको जानकारी र स्पष्टिकरणको आधारमा यस संस्थाको वित्तीय विवरण तथा सोही साथ संलग्न गरिएको प्रमुख लेखानितिहरु र लेखा सम्बन्धी टिप्पणीले, ३१ अषाढ २०८१ को आर्थिक अवस्था तथा सोही मितिमा समाप्त भएको अवधिको संचालन नतिजा एंव नगद प्रवाहको समुचित तथा यथार्थ चित्रण गर्दछ।

१.२. राय व्यक्त गर्ने आधार

हामीले नेपाल लेखापरीक्षणमान अनुरूप लेखापरीक्षण सम्पन्न गरेका छौं। त्यस्ता मानहरुअनुसारको हाम्रो जिम्मेवारीलाई यसै प्रतिवेदनको वित्तीय विवरणको लेखापरीक्षण सँग सम्बन्धित लेखापरीक्षकको जिम्मेवारी खण्डमा थप व्याख्या गरिएको छ। नेपाल चार्टर्ड एकाउण्टेण्ट्स संस्थाले जारी गरेको व्यवसायिक लेखापालका लागि आचारसंहिताको हातेपुस्तक लगायत वित्तीय विवरणको लेखापरीक्षणको सम्बन्धमा नेपालमा प्रचलित आवश्यक आचरणहरुको आधारमा हामी यस संस्थाबाट स्वतन्त्र छौं, र हामीले यस्ता आवश्यकता अनुरूप तथा नेपाल चार्टर्ड एकाउण्टेण्ट्स संस्थाले जारी गरेको व्यवसायिक लेखापालका लागि आचारसंहिताको हातेपुस्तक बमोजिम अन्य आचरणको जिम्मेवारी पुरा गरेको छौं। हामीले प्राप्त गरेका प्रमाणहरुले लेखापरीक्षण राय व्यक्त गर्ने सन्दर्भमा पर्याप्त र उपयुक्त आधार प्रदान गर्दछ, भन्ने कुरामा हामी विश्वस्त छौं।

१.३. वित्तीय विवरण उपर व्यवस्थापन तथा शासकीय भूमिका वहन गर्नेहरुको जिम्मेवारी

नेपाल लेखामान, सम्बन्धित ऐन र अन्य नियम, कानून, अभ्यास अनुरूप वित्तीय विवरणहरु तयार पार्ने तथा यथोचित प्रस्तुतीकरण गर्ने, र जालसाजी वा त्रुटिका कारणले वित्तीय विवरणहरु सारभुत रुपमा गलत आँकडा सहितका हुन नदिन आवश्यक पर्ने निजहरुले आवश्यक ठानेका त्यस्ता आन्तरिक नियन्त्रण प्रणालीहरुको जिम्मेवारी ऐश्वर्य बहुमुखी क्याम्पसको व्यवस्थापनमा रहेको छ। वित्तीय विवरणहरु तयार गर्दा संस्थाको अनवरत सञ्चालन मान्यतामा आधारित रही सञ्चालन हुन सक्ने क्षमताको निर्धारण गर्ने र सो सम्बन्धमा वित्तीय विवरणमा यथोचित खुलासा गर्ने जिम्मेवारी व्यवस्थापनमा रहेको छ। यस जिम्मेवारी अन्तर्गत संस्थालाई खारेजीमा लैजाने, अन्य तरिकाले सञ्चालन बन्द गर्ने वा खारेजीमा लैजाने वा सञ्चालन बन्द गर्ने बाहेकको अन्य यथार्थवादी विकल्प नरहेको अवस्थामा बाहेक वित्तीय विवरणहरु अनवरत सञ्चालन मान्यतामा आधारित लेखापरीक्षणी अवलम्बन गरी तयार गर्नु समेत पर्दछ। शासकीय भूमिका वहन गर्नेहरुको जिम्मेवारी वित्तीय प्रतिवेदनको प्रमुख भागहरुको निरीक्षण गर्नु हो।



K. C. Complex 2nd Floor
Chauraha, Dhangadhi-2, Kailali, Nepal



caumeshrajpandey@gmail.com
P.O.Box No. 10900



+977 91 590459
+977 9860378578

१.४. लेखापरीक्षकको जिम्मेवारी

समग्रमा वित्तीय विवरणहरू जालसाजी वा त्रुटिका कारणले गलत आँकडासहित प्रस्तुत भएका छैनन् भन्ने कुरामा मनासिब आवश्यकता प्राप्त गर्नु (Obtain reasonable assurance) र लेखापरीक्षणको आधारमा हाम्रो रायसहितको लेखापरीक्षण प्रतिवेदन जारी गर्ने हाम्रो उद्देश्य रहेको छ। मनासिब आश्वासन उच्च तहको आश्वासन हो, तर नेपाल लेखापरीक्षणमान अनुसार गरिएको लेखापरीक्षणले सारभूतरूपमा गलत वर्णन (material misstatement) भएको अवस्था, सधैं पत्ता लगाउँछ भन्ने प्रत्याभूति होइन। गलत वर्णन (misstatement) जालसाजी वा त्रुटिबाट उत्पन्न हुन सक्छ र एकल वा समष्टिमा, प्रयोगकर्ताहरूले यी वित्तीय विवरणहरूको आधारमा लिने आर्थिक निर्णयलाई प्रभाव पार्छ भन्ने उपयुक्त अपेक्षा गर्न सबै अवस्थामा मात्र सारभूत मानिन्छ।

हामीले नेपाल लेखापरीक्षणमान अनुसार लेखापरीक्षण कार्य गर्दा लेखापरीक्षण अवधिभर पेशागत विवेक र व्यवसायिक सन्देह कायम गरेका छौं। यस क्रममा, हामिले,

- (क) जालसाजी वा त्रुटिको कारणले वित्तीय विवरणहरू सारभूत रूपमा गलत आँकडासहितको प्रस्तुत हुन सक्ने जोखिम पहिचान गरी जोखिमको निर्धारण गरेको, जोखिमको प्रभाव अनुकुलको लेखापरीक्षण विधिको ढाँचा तयार गरी त्यसको प्रयोग गरेको र हाम्रो रायको लागि आवश्यक पर्याप्त र उपयुक्त प्रमाणहरू प्राप्त गरेका छौं। जालसाजी (fraud) मा मिलजुल, जालसाजी (forgery), जानाजान छोड्ने काम (intentional omission), गलत प्रतिनिधित्व (wrong representation) वा आन्तरीक नियन्त्रणको उल्लंघन जस्ता कार्य समावेश हुन सक्ने कारण जालसाजीको कारणले गर्दा हुने सारभूत गलत वर्णन पहिचान हुन नसक्ने जोखिम त्रुटिको कारणले हुने सारभूत गलत वर्णन पहिचान हुन नसक्ने जोखिम भन्दा बढी हुन्छ।
- (ख) संस्थाको यथार्थ स्थितिको लागि उपयुक्त हुने लेखापरीक्षण विधि अवलम्बन गर्न लेखापरीक्षण संग प्रासंगिक आन्तरीक नियन्त्रणको बारेमा बुझ्ने कार्य गरेका छौं, तर लेखापरीक्षणको क्रममा आन्तरीक नियन्त्रणको प्रभावकारीता बारे राय व्यक्त गर्ने उद्देश्य राखिएको हुँदैन।
- (ग) संस्थाको वित्तीय विवरण तयार गर्दा व्यवस्थापनले प्रयोग गरेका लेखा नीतिहरूको उपयुक्तता (appropriateness) र लेखा अनुमानहरूको व्यवहारिकता (reasonableness) तथा ती संग सम्बन्धित खुलासाहरूको मूल्याङ्कन गरेका छौं।
- (घ) व्यवस्थापनले प्रयोग गरेको अनवरत सञ्चालन मान्यतामा आधारित लेखाको उपयुक्तताको बारे, र लेखापरीक्षणको क्रममा प्राप्त प्रमाणहरूको आधारमा संस्था अनवरत सञ्चालन मान्यतामा आधारित रही सञ्चालन हुन सक्ने घटना वा अवस्थाको सारभूत अनिश्चितता रहेको वा नरहेको निष्कर्ष निकालेका छौं। हाम्रो निष्कर्षको आधारमा सारभूत अनिश्चितता रहेमा व्यवस्थापनले वित्तीय विवरणमा सो सन्दर्भमा गरेको खुलासा तर्फ शेरधनीहरूको ध्यानाकर्षण गराउने जिम्मेवारी हामीमा रहेको छ, साथै व्यवस्थापनले गरेको खुलासा अपर्याप्त भएमा हाम्रो प्रतिवेदन परिमार्जन गर्नु पर्ने हुन्छ। हाम्रो निष्कर्ष लेखापरीक्षकको प्रतिवेदन जारी गर्ने मिति सम्म हामिले प्राप्त गरेको लेखापरीक्षण प्रमाणमा आधारित हुन्छ। तथापि भविष्यका घटना तथा अवस्थाको कारण पनि संस्थाको अनवरत सञ्चालन मान्यता खण्डित हुन सक्छ।
- (ङ) व्यवस्थापनबाट वित्तीय विवरणमा गरिएका खुलासाहरू लगायत वित्तीय विवरणको समग्र प्रस्तुतीकरण, संरचना र सामग्रीको मूल्याङ्कन गरेका छौं।
- (च) लेखापरीक्षकको राय व्यक्त गर्न संस्थाको वित्तीय जानकारी वा व्यवसायिक कृयाकलाप संग सम्बन्धित पर्याप्त र उपयुक्त लेखापरीक्षण प्रमाण प्राप्त गरेका छौं।



शासकीय भूमिका वहन गर्नेहरू समक्ष अन्य व्यहोराको अतिरिक्त लेखापरीक्षण गर्ने योजनाबद्ध क्षेत्र र समयवधिका साथै आन्तरिक नियन्त्रणमा रहेको कमजोरी लगायत लेखापरीक्षणको क्रममा प्राप्त उल्लेखनीय टिप्पणीहरू सूचित गरेका छौं ।

शासकीय भूमिका वहन गर्नेहरू समक्ष हामिले लेखापरीक्षणको क्रममा स्वतन्त्रतासँग सम्बन्धित प्रासंगिक आचरणको पालना गरेको व्यहोरा उल्लेख गरी विवरण पेश गरेका छौं । यसका अतिरिक्त हाम्रो स्वतन्त्रतालाई प्रभाव पार्ने सबै सम्बन्धहरू र अन्य व्यहोरा र आवश्यकता अनुसार स्वतन्त्रता जगेर्ना गर्न अवलम्बन गरिएका उपायहरूको बारेमा पनि सूचित गरेका छौं ।

उमेश पाण्डेय एण्ड एसोसिएट्स

चार्टर्ड एकाउन्टेन्ट्स

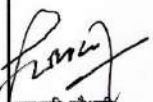







एफसिए. उमेश राज पाण्डेय



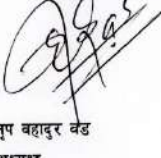


मिति: २०८१।०७।२

स्थान: धनगढी, कैलाली

UDIN : 241106CA007974RH98

ऐश्वर्य बहुमुखी क्याम्पस धनगढी, कैलाली, नेपाल वासलात २०८१ आषाढ मसान्तको			
पुजी तथा दायित्व	अनुसूची	यस वर्षको (रु)	गत वर्षको (रु)
कोष हिसाब			
पूँजीकोष	१	९५,५६३,८१२.१२	८५,२५२,०५३.१७
अन्य कोष हिसाब	२	२६,१६०,०००.००	२६,१६०,०००.००
चालु दायित्व			
धरौटी दायित्व	३	६,६५५,८५५.००	४,६५७,०२५.००
अन्य दायित्व	४	३१,९७४,६२१.१२	३४,३६१,३३८.२९
जम्मा		१६०,३६४,२८८.२४	१५०,४३०,४१६.४६
जायजेया तथा सम्पत्ती			
नगद तथा बैंक मौज्दात	५	११,१२९,५५६.९८	१३,९२०,२७४.६७
लगानी हिसाब	६	५,९२६,०००.००	३,१६०,०००.००
स्थिर सम्पत्ती	७	१४२,९४१,६९३.२६	१३३,१३६,१३४.७९
अन्य चालु सम्पत्ती	८	३६७,०३८.००	२१४,००७.००
जम्मा		१६०,३६४,२८८.२४	१५०,४३०,४१६.४६
प्रमुख लेखा नीति तथा टिप्पणी १६ अनुसूची १ देखि ८ सम्म यस विवरणका अभिन्न अंग हुन् ।			
यसै मितिको संलग्न हाम्रो प्रतिवेदनका आधारमा			
 भरथरी चौधरी लेखा अधिकृत		 प्रा. भगदेव भट्ट क्याम्पस प्रमुख	
 नृप बहादुर बड अध्यक्ष		 उमेश पाण्डेय चाार्टर्ड एकाउन्टेन्ट्स सिए. उमेश रमन पाण्डेय प्रोपराइटर	
		मिति: २०८१/०७/१२ स्थान: धनगढी, कैलाली	

<p style="text-align: center;">ऐश्वर्य बहुमुखी क्याम्पस धनगढी, कैलाली, नेपाल आय व्यय विवरण २०८० आषाढ १ देखि २०८१ आषाढ ३१ सम्मको</p>			
विवरण	अनुसूची	यस वर्षको (रु)	गत वर्षको (रु)
प्रत्यक्ष आम्दानी			
शुल्क आम्दानी	९	४२,७५१,२७८.००	३५,५८२,२२५.००
न्युन संचालन खर्च			
कर्मचारी खर्च	१०	४१,५६६,८५०.१०	३६,८५९,८८४.५०
अन्य संचालन खर्च	११	८,९२४,६२५.७५	५,९९२,९७३.५८
संचालन बचत		(७,७४०,१९७.८५)	(६,४६९,८३३.०८)
अप्रत्यक्ष आम्दानी			
अनुदान आम्दानी	१२	३३,५८०,०८४.९६	३९,३२९,५१२.१५
व्याज आम्दानी	१३	३७७,२४३.०४	३१२,७९९.३५
अन्य आम्दानी	१४	५,४९७,८२७.११	३,९००,२०२.५०
जम्मा		३९,३७५,१५५.११	४३,५४२,४३४.००
अप्रत्यक्ष खर्च			
प्रशासनिक खर्च	१५	१४,०९६,८०५.०९	१२,८९९,२३६.३७
हास कटौती खर्च अधिको खुद बचत		१७,५३८,१५२.१७	२४,१७३,३६४.५५
हास कटौती खर्च	७	७,२२६,३९३.२२	६,४०५,५५४.४२
खुद बचत		१०,३११,७५८.९५	१७,७६७,८१०.१३
वासलातमा सारेको		१०,३११,७५८.९५	१७,७६७,८१०.१३
<p>प्रमुख लेखा नीति तथा टिप्पणी १६ यसै मितिको संलग्न हाम्रो प्रतिवेदनका आधारमा अनुसूची ९ देखि १५ सम्म यस विवरणका अभिन्न अंग हुन् ।</p>			
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 30%;"> <p>सुरेश चौर्य लेखा अधिकृत</p> </div> <div style="width: 30%;"> <p>प्रा. धर्मदेव भट्ट क्याम्पस प्रमुख</p> </div> <div style="width: 30%;"> <p>नृप बहादुर बडे अध्यक्ष</p> </div> <div style="width: 30%; text-align: right;"> <p>उमेश पाण्डेय एण्ड एसोसिएट्स चार्टर्ड एकाउन्टेन्ट्स सिए. उमेश पाण्डेय प्रोपराइटर</p> </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 20px;"> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: right;"> <p>मिति: २०८१/०७/१२ स्थान: धनगढी, कैलाली</p> </div> </div>			

<p align="center">ऐश्वर्य बहुमुखी क्याम्पस धनगढी, कैलाली, नेपाल २०८० आषाढ १ देखि २०८१ आषाढ ३१ सम्मको नगद प्रवाह विवरण</p>		
विवरण	यस वर्ष रु.	गत वर्ष रु.
क) संचालन गतिविधिबाट नगद प्रवाह		
खुद बचत	१०,३११,७५८.९५	१७,७६७,८१०.१३
समायोजन :		
हास कट्टा	७,२२६,३९३.२२	६,४०५,५५४.४२
कोषमा व्याज आम्दानी	-	-
चालू दायित्व वृद्धि (कमी)	(३७७,८८७.९७)	(५०२,२९८.२६)
चालू सम्पत्ति कमी (वृद्धि)	(१५३,०३१.००)	(१९७,००७.००)
कूल संचालन गतिविधिबाट नगद प्रवाह	१७,००७,२३४.००	२३,४७४,०५९.२९
ख) लगानीको गतिविधिबाट नगद प्रवाह		
दिर्घकालीन लगानी कमी (वृद्धि)	(२,७६६,०००.००)	(२,५१०,०००.००)
सम्पत्ति (खरीद) बिक्री	(१७,०३१,९५१.६९)	(१९,३७३,०४०.५४)
कूल लगानी गतिविधिबाट नगद प्रवाह	(१९,७९७,९५१.६९)	(२१,८८३,०४०.५४)
ग) वित्तिय गतिविधिबाट नगद प्रवाह		
कोषमा वृद्धि (कमी)	-	-
कूल वित्तिय गतिविधिबाट नगद प्रवाह	-	-
कूल गतिविधिबाट नगद प्रवाह (क ख ग)	(२,७९०,७१७.६९)	१,५९१,०१८.७५
जोड्ने : गत वर्षको बैक तथा नगद मौज्दात	१३,९२०,२७४.६७	१२,३२९,२५५.९२
कूल नगद तथा बैक मौज्दात	११,१२९,५५६.९८	१३,९२०,२७४.६७
प्रमुख लेखा नीति तथा टिप्पणी	१६	यसै मितिमा संलग्न हाम्रो प्रतिवेदनका आधारमा
अनुसूची १ देखि १५ सम्म यस विवरणका अभिन्न अंग हुन् ।		
 भरथरी चौधरी लेखा अधिकृत	 प्रा. धर्मदेव भट्ट क्याम्पस प्रमुख	 नृप बहादुर बड अध्यक्ष
		सिए. उमेश राज पाण्डेय प्रोपराइटर मिति: २०८१/०७/१२ स्थान: धनगढी, कैलाली

<p>ऐश्वर्य बहुमुखी क्याम्पस धनगढी, कैलाली, नेपाल आ.व. २०८०/२०८१ को वासलात संग सम्बन्धित अनुसूची</p>		
पूँजीकोष	अनुसूची-१	
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
साधारण जगेडा कोष		
गत वर्ष सम्मको	८५,२५२,०५३.१७	६७,४८४,२४३.०४
जोड यस वर्षको खुद बचत	१०,३११,७५८.९५	१७,७६७,८१०.१३
जम्मा	९५,५६३,८१२.१२	८५,२५२,०५३.१७
अन्य कोष हिसाब	अनुसूची- २	
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
जग्गा मुल्याङ्कन कोष	२६,१६०,०००.००	२६,१६०,०००.००
जम्मा	२६,१६०,०००.००	२६,१६०,०००.००
घरौटी दायित्व	अनुसूची -३	
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
पुस्तकालय घरौटी	६,६६५,८५५.००	४,६५७,०२५.००
जम्मा	६,६६५,८५५.००	४,६५७,०२५.००
अन्य दायित्व	अनुसूची -४	
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
लेखापरीक्षण खर्च	९४,७७५.००	९४,७७५.००
आयकर कटी	१,२७५.००	१,२७५.००
नविल बैंक लिमिटेड ऋण (भवन)	३१,४१०,४८३.२२	३३,६२०,४७३.८८
यस आ.व को चेक साटन बाकी	२४,७७५.९०	७४,८२७.४१
रिटरेसन	४४३,३१२.००	५६९,९८७.००
जम्मा	३१,९७४,६२१.१२	३४,३६९,३३८.२९

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ऐश्वर्य बहुमुखी क्याम्पस
धनगढी, कैलाली, नेपाल
आ.व. २०८०/२०८१ को वासलात संग सम्बन्धित अनुसूची

नगद तथा बैंक मौज्दात		अनुसूची -५
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
चलती खाता		
कृषि विकास बैंक लिमिटेड (०८२२५००५२३१२९०११)	२५,१७२.००	२५,१७२.००
नेपाल बैंक लिमिटेड (१३७००१००१६३२००००००१)	२,०६२,३४३.८५	२८०,६०१.७४
नेपाल बैंक लिमिटेड (१३७००१००१६३२०४००००००१)	१,००४,४४४.४०	४,२४१,७४८.००
कृषि विकास बैंक लिमिटेड (०८२२५००५२३१२९०२८)	१८,५५०.४३	१८,५५०.६३
नेपाल बैंक लिमिटेड (१३७००१००१६३३००००००१)	८०३,८०७.६२	७३८,२७१.६८
नेपाल बैंक लिमिटेड (१३७००१००३२१९५१-१)	३०४,७९०.२७	२०८,८८३.१७
राष्ट्रिय बाणिज्य बैंक लिमिटेड (४१७००५३२१०१)	५,११७,२८१.२७	८,३६६,६८०.३१
नविल बैंक लिमिटेड (१८१०१०१७५००७५४)	१,७५६,२५६.०८	३,४५६.०८
नविल बैंक लिमिटेड (१८१०१०१७५००८२६)	३६,९११.०६	३६,९११.०६
जम्मा	११,१२९,५५६.९८	१३,९२०,२७४.६७
लगानी हिसाब		अनुसूची -६
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
क्याम्पस मुहती	५,९१६,०००.००	३,१५०,०००.००
नेपाल बैंक लिमिटेड(०२)	५,२६६,०००.००	२,५००,०००.००
नेपाल बैंक लिमिटेड(०९)	६५०,०००.००	६५०,०००.००
शेयर लगानी	१०,०००.००	१०,०००.००
नवजीवन सहकारी संस्था लि.(शेयर)	१०,०००.००	१०,०००.००
जम्मा	५,९२६,०००.००	३,१६०,०००.००
अन्य चालु सम्पत्ती		अनुसूची -८
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
कर्मचारी पेशकी		
धर्मदेव भट्ट	७८,०३८.००	११२,१४५.००
वीर नारायण चौधरी	-	५६,८६२.००
कमल प्रसाद वखरीया	४०,०००.००	४०,०००.००
लोक बहादुर वोहरा	-	५,०००.००
श्री डवल बहादुर बिष्ट	५०,०००.००	-
श्री धरम बहादुर खडका	१२,०००.००	-
श्री चेतनराज ओझा	२,०००.००	-
श्री टेक बहादुर अधिकारी	४०,०००.००	-
श्री लिलाधर सापकोटा	४०,०००.००	-
श्री आनन्द प्रकाश जोशी	४२,५००.००	-
श्री उर्मिला बिष्ट	४२,५००.००	-
श्री टीकाराम	२०,०००.००	-
जम्मा	३६७,०३८.००	३०७,०००.००



ऐश्वर्य बहुमुखी क्याम्पस
धनगढी, कैलाली, नेपाल
आ.ब. २०८०/०८१
अनुसूची- ७

समुह	हालियाय सम्पत्ति	हाल दर	सुरु मौज्जात	यस आ.ब. मा कप घट		अपलेखन गरिएको सम्पत्ति	जम्मा रकम	हाल खर्च	अन्तिम मौज्जात
				खरिद कप	अपलेखन गरिएको सम्पत्ति				
क	जग्गा तथा भवन								
१	जग्गा	०%	२६,१६०,०००.००	-	-	-	२६,१६०,०००.००	-	२६,१६०,०००.००
२	भवन (Block)	५%	९३,५६३,८३१.५०	१३,०४५,२१२.९३	-	-	१,०६,६०९,०४४.४३	४,६७८,१९१.५८	१,०१,९३०,८५२.८६
ख	कार्यालय सामग्री								
१	ल्यापटप	२५%	६७०,३८४.६९	६५,०००.००	-	-	७३५,३८४.६९	१६७,५९६.१७	५६७,७८८.५२
२	फर्निचर	२५%	२,९८१,९४५.२८	८४९,२३६.००	-	-	३,८३१,१८१.२८	७४५,४८६.३२	३,०८५,६९४.९६
३	कम्प्युटर, फ्याक्स तथा पार्ट	२५%	१,७११,२३१.५६	१,१६२,८७१.५२	-	-	२,८७४,१०३.०८	४२७,८०७.८९	२,४४६,२९५.१९
४	अन्य इलेक्ट्रोनिक सामानहरू	२५%	-	५३,५००.००	-	-	५३,५००.००	-	५३,५००.००
ग	सवारी साधन								
१	सवारी साधन	२०%	-	-	-	-	-	-	-
घ	अन्य								
१	पुस्तक	१५%	३,१८९,३९७.९७	६८२,२४७.७०	-	-	३,८७१,६४५.६७	४७८,४०९.७०	३,३९३,२३५.९७
२	कार्यालय सामग्रीहरू	१५%	३,७७१,७११.०१	३९३,७०५.६८	-	-	४,१६५,४१६.६९	५६५,७५६.६५	३,५९९,६६०.०४
३	वाटर फाण्टेन	१५%	२९९,५०६.३२	-	-	-	२९९,५०६.३२	४४,९२५.९५	२५४,५८०.३७
४	प्यार कन्ट्रिबल	१५%	१२२,९७८.५१	११०,०००.००	-	-	२३२,९७८.५१	१८,४४६.७८	२१४,५३१.७३
५	प्रोजेक्टर	१५%	६६५,१४७.९५	६७०,१७८.८६	-	-	१,३३५,३२६.८१	९९,७७२.१९	१,२३५,५५४.६२
जम्मा			१३३,१३६,१३४.७९	१७,०३१,९५१.६९	-	-	१५०,१६८,०८६.४८	७,२२६,३९३.२२	१४२,९४१,६९३.२६


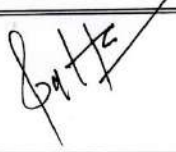





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<p style="text-align: center;">ऐश्वर्य बहुमुखी क्याम्पस धनगढी, कैलाली, नेपाल आ.व. २०८०/२०८१ को नाफा नोक्सान संग सम्बन्धित अनुसूची</p>		
शुल्क आम्दानी	अनुसूची -९	
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
शिक्षण शुल्क	२५,६८७,१२९.००	२१,३८२,२२८.००
वार्षिक शुल्क	७,११६,६२४.००	३,०८४,७९०.००
प्रयोगशाला शुल्क	२१,८४५.००	१,०७१,५०१.००
प्रयोगशाला शुधार शुल्क	२३१,०००.००	२०२,५९७.००
खेलकुद शुल्क	१,०५०.००	२४५,७५५.००
अतिरिक्त क्रियाकलाप शुल्क	८७७,०००.००	१,०१२,०४६.००
वर्कशप शुल्क	५,५००.००	४,३५०.००
प्रवेश तथा रजिस्ट्रेशन शुल्क	४,८६७,४९४.००	४,०००,०३५.००
विलम्ब शुल्क	१३,९०२.००	३,९१८.००
पुस्तकालय शुल्क	१,५००.००	३५२,१२२.००
परिक्षा शुल्क	१,९१८,१६०.००	२,२०४,३४२.००
स्वतन्त्र विद्यार्थी युनियन शुल्क	-	८०,५०५.००
विद्यार्थी कल्याण कोष शुल्क	१,५००.००	३६९,८३२.००
क्याम्पस विकास कोष शुल्क	१,३००.००	५३८,६४८.००
परिचयपत्र शुल्क	२४७,२००.००	३३१,३५०.००
अपग्रेडिङ शुल्क	६००.००	२१०,३००.००
त्रि.वि. सेवा शुल्क	३०९,७९०.००	४२२,१७५.००
अन्य शुल्क (कैलाली)	१९,०००.००	५२,२३१.००
बिड ग्यारेन्टी	१,४१०,०००.००	-
विविध आम्दानी	२०,६८४.००	१३,५००.००
जम्मा	४२,७५१,२७८.००	३५,५८२,२२५.००
अनुसूची -१०		
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
प्राध्यापक (मासिक तलब)	१९,७७७,६०५.००	१८,४२७,७०१.००
कर्मचारी (मासिक तलब)	४,१७०,७५१.००	४,८८७,२०१.००
प्राध्यापक तथा कर्मचारी (भत्ता)	१४,८२३,०८२.००	१०,७९२,२५६.००
संचय कोष खर्च	१,९८७,९९०.१०	१,९३८,५८६.५०
सट्टा तलब	२७५,५००.००	९०,६१०.००
पोषाक भत्ता	३१०,०००.००	३३०,०००.००
घरविदा तलब (कर्मचारी)	२२१,९२२.००	३९३,५३०.००
जम्मा	४१,५६६,८५०.१०	३६,८५९,८८४.५०

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अन्य संचालन खर्च		अनुसूची -११
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
परिक्षा खर्च	२,४६०,६८३.८३	२,५८३,२७८.२८
प्रयोगशाला खर्च	६७८,५०९.४२	५४४,८७२.३०
परिक्षा खर्च (त्रि वि)	८५३,७०२.५०	१,१५४,०१५.००
परिक्षा खर्च(प्रवेश परिक्षा)	३३,३३०.००	४०,२०८.००
त्रि. वि. रजिष्ट्रेशन शुल्क	४४३,०००.००	३८०,५००.००
त्रि.वि.सेवा खर्च	४५५,४००.००	४८९,३००.००
अनुदान (ऐश्वर्य विद्या निकेतन मा.वि.)	४,०००,०००.००	-
जम्मा	८,९२४,६२५.७५	५,९९२,१७३.५८
अनुदान		अनुसूची -१२
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
वि.वि. अनुदान आयोगबाट नियमित अनुदान प्राप्त	२,८२०,०००.००	२,५५३,२००.००
वि.वि. अनुदान आयोगबाट भवन निर्माण अनुदान प्राप्त	९,७३९,१६४.६३	९,०३२,९४९.३५
वि.वि. अनुदान आयोगबाट अन्य अनुदान प्राप्त	४,११८,४३३.३३	८००,०००.००
सामाजिक विकास मन्त्रालय (भवन)	१,९१०,९००.००	३,६७९,३६०.००
सामाजिक विकास मन्त्रालय (रिसर्च)	६८,३८६.००	१,७००,०००.००
ऐश्वर्य विद्या निकेतन बाट समायोजन शिक्षकको तलब	१४,९२३,२०१.००	२१,५६४,००२.८०
जम्मा	३३,५८०,०८४.९६	३९,३२९,५१२.१५
ब्याज आम्दानी		अनुसूची -१३
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
नेपाल बैंक लिमिटेड (१९५१-१)	२१२,८००.००	२०७,८८३.१७
नेपाल बैंक लिमिटेड (०१४६०९५१७५४)	९८,९०७.१०	१,३८३.०७
नेपाल बैंक लिमिटेड (१६३३०००००१)	६५,५३५.९४	१०३,४५३.११
जम्मा	३७७,२४३.०४	३१२,७१९.३५

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अन्य आम्दानी		अनुसूची - १४
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
बस भाडा	४३२,९७२.००	७९०,४८७.००
एडभान्स	१०७,२४०.००	११६,२८८.००
यस आ.व को चेक साट्न बाकी	२४,७७५.९०	३४,९७५.००
यस आ.व को बैंक भाउचर बाकी	-	३०१,५२७.००
गत आ.व.को चेक साट्न बाकी	९१,०२३.३१	-
आवेदन फाराम	२८८,७२०.००	२६६,१००.००
टाईवेल्ट	१६४,९४०.००	१३८,२४०.००
स्थानान्तरण प्रमाणपत्र	६८,०६५.००	५७,०००.००
मसलन्द	१,५००.००	३६६,८६२.००
डाफ्ट प्राप्त (त्रि.वि.)	१,५३७,१०१.००	१,०२२,८२७.५०
डाफ्ट प्राप्त (स्व.वि.यु.)	१०,०००.००	-
डाफ्ट प्राप्त (क्रिकेट)	७५,०००.००	-
क्यान्टीन भाडा	९,०००.००	-
विद्युत (क्यान्टीन)	३,९००.००	-
बेलकम (स्व.वि.यु.)	-	६००.००
फेयरवेल	-	१००.००
त्रि. वि. रजिस्ट्रेसन	४३४,६९५.००	३७०,९९०.००
सरस्वति पुजा	-	४००.००
प्रोजेक्ट वर्क	१८२,६४५.००	१८२,७५०.००
दरभाउपत्र बिक्री	५८,०००.००	८१,०००.००
छात्रवृत्ति फाराम	१५,२७०.००	८,२८०.००
एकाउन्ट टेली तालिम	-	९०,३८६.००
रेमिडियल कक्षा सञ्चालन	६२,७००.००	-
शिक्षक आवेदन फारम	-	१,०००.००
कक्षा कोठा भाडा	३७,८१२.४०	१८,७९०.००
छात्रवृत्ति शुल्क	५८,६६७.५०	-
भवनको किस्ता र ब्याज आम्दानी	१,७४९,८००.००	-
कवाड बिक्री	४,०००.००	५,५००.००
स्वतन्त्र विद्यार्थी युनियन चुनाव	-	४६,१००.००
यस आ.व.मा पेशकी असुली	-	-
जम्मा	५,४१७,८२७.९१	३,९००,२०२.५०

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प्रशासनिक खर्च		अनुसूची -१५
विवरण	यस वर्षको (रु)	गत वर्षको (रु)
विद्युत महसुल	२७०,३६५.७८	२२४,५८४.४२
एकाउन्ट टेली खर्च	-	९०,४००.००
पत्रपत्रिका खर्च	२९,५००.००	१६,८६०.००
विज्ञापन खर्च	२४८,५७२.५०	३६५,३३४.७४
संचार महसुल	२५,०५०.००	२०,८००.००
मसलन्द खर्च	५६५,७०२.१७	५९९,१९३.२०
इन्धन खर्च	१९,२३३.००	३१,४३२.२६
मर्मत तथा सम्भार खर्च	१६३,४६७.१०	३३१,५३८.६३
मर्मत तथा सम्भार (कम्प्युटर)	४९,२००.००	६९,६९८.८०
मर्मत तथा सम्भार (फर्नीचर)	४,०००.००	-
मर्मत तथा सम्भार (विद्युत)	६०,६८०.००	५९,०७२.००
दैनिक भ्रमण भत्ता खर्च	३९६,३००.००	५६७,४००.००
भैपरी आउने खर्च	६१८,८३३.५२	६३१,२६९.४१
खेलकुद खर्च	७६०,०३७.९८	४०७,१७४.३०
अन्तिम लेखा परिक्षण खर्च	९६,०५०.००	९६,०५०.००
पुरस्कार खर्च	४२,५४९.९०	१६,९२०.००
अतिरिक्त क्रियाकलाप खर्च	१८०,०७०.००	१९५,५१०.००
स्वतन्त्र विद्यार्थी युनियन खर्च	२०,०००.००	२४७,२००.००
इन्टरनेट खर्च	५५,५९७.९८	४०,०५०.००
शुल्क फिता	३१,११३.००	५१,८६१.००
नविकरण खर्च (त्रि.वि)	२६,०००.००	४४,०००.००
ड्राफ्ट फिता	-	६८,०००.००
वेवसाइट नविकरण खर्च	३०,७५०.००	११,३००.००
विद्यार्थी प्रोफाईल डेभलपमेन्ट खर्च	-	५,६५०.००
वैठक भत्ता खर्च	९९,०००.००	१५७,५००.००
टाई खरीद खर्च	६७,७००.००	६३,५४५.५५
स्वतन्त्र विद्यार्थी युनियन चुनाव खर्च	-	२२७,२३०.००
प्रोजेक्ट खर्च	१३७,७२०.००	१९०,५००.००
चाडपर्व खर्च	१,६८०,९०५.००	१,७५७,१३८.००
सरस्वति पुजा खर्च	५८,५६२.७०	३१,०६५.००
पाठशाला सफ्टवेयर नविकरण खर्च	९४,५८०.००	३३,९००.००
व्याज खर्च (भवन)	४,७८९,२०९.३४	४,३६८,४३९.७४
क्याम्पस वर्गीकरण खर्च	८,००५.००	-
गेस्ट लेखवर खर्च	-	२०,९००.००
परीचयपत्र खर्च	८३,६५०.००	९४,७६०.००
वैक कमिशन खर्च	१,२६५.००	२,६०९.००
वर्कसप खर्च	-	१७८,७४९.०९
आर.एम.सी खर्च	२२५,९६९.३६	२४४,६४०.००
ए.म.सी जर्नल खर्च	२७,४७३.००	-
जलपान तथा अतिथि सत्कार	१९,२१०.००	-



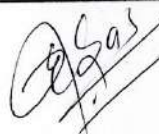
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ऐश्वर्य बहुमुखी क्याम्पस धनगढी, कैलाली, नेपाल		
आ.व. २०८०/२०८१ को नाफा नोक्सान संग सम्बन्धित अनुसूची		
वेलकम खर्च	-	४४,४४४.००
सी.सी.क्यामरा मर्मत खर्च	१०३,४५०.८९	-
गत आ.व.को फोन पे पेन्डिङ भौचर	११८,८५४.५०	-
जेनरेटर मर्मत खर्च	७,०००.००	६३,६९३.८२
हेल्थ युनिट खर्च	६१,४००.००	१२,८००.००
रेमिडियल कक्षा खर्च	९०,०००.००	१०,८८३.००
बिमा खर्च (भवन)	९६,६३५.००	६८,६६७.००
LOI रजिष्ट्रेशन खर्च	२,०००.००	-
विड धरोटी फिता	१,४१०,०००.००	-
वर्कसप (डीन कार्यालय) खर्च	१५,०००.००	-
शिक्षक छनौट खर्च	१४१,३७२.००	-
डाफ्ट प्राप्त (स्व.वि.यु.)	१०,०००.००	-
डाफ्ट प्राप्त (क्रिकेट)	७५,०००.००	-
कन्सलटेन्सी खर्च	३३७,६४६.८९	४६,४००.००
डकुमेन्टेशन खर्च	१२०,०००.००	२०५,०००.००
बस मर्मत खर्च	९२,४६०.४८	२४,८६०.००
सवारी कर	३०,८००.००	३०,८००.००
बीमा (बस)	६१,३३९.००	६४,२४८.४१
विड डकुमेन्टेशन खर्च	२८,४६०.००	१०४,८८६.००
ईक्यूटी खर्च	८७,४१६.००	१०,६९०.००
फेयरवेल खर्च	-	५,०००.००
आउटरिच खर्च	४६,२०६.००	२५,१५०.००
भिजिटिङ प्रोफेसर खर्च	५०,२९८.००	-
नन क्रेडिट क्लास खर्च	२,७७०.००	-
फिल्ड भिजिट खर्च	२७,८८१.००	-
पब्लिक क्याम्पस महाधिवेशन खर्च	-	६५,०००.००
पब्लिक क्याम्पस इण्टी फी खर्च	-	९,४००.००
प्रोभिजनल सम खर्च	-	३१०,०००.००
नक्सा पास खर्च	९४,०८३.००	१७५,२५४.००
गत आ.व.को चेक भुक्तानी	-	३८,४७४.००
जम्मा	१४,०९६,८०५.०९	१२,८९९,२३६.३७



ऐश्वर्य बहुमुखी क्याम्पस
धनगढी, कैलाली
आर्थिक वर्ष २०८०/०८१

अनुसूची - १६

प्रमुख लेखानीति तथा लेखा सम्बन्धि टिप्पणीहरू

क. प्रमुख लेखानीतिहरू (Accounting Principles):

१. संस्थाको वित्तीय कारोबारहरूको लेखा सम्भव भएसम्म नेपाल लेखामान र लेखाको सर्वमान्य सिद्धान्त(GAAP)को आधारमा राखिएको छ।
२. संस्थाको आम्दानी नगद(Cash Basis)तथा खर्चको हिसाब प्रोदभावी(Accrual Basis)आधारमा राखिएको छ। आ. व. २०८०/२०८१ संग सम्बन्धीत खर्चहरूको भुक्तानी आ. व. २०८१/८२ मा भएता पनि आ.व. २०८०/२०८१ मा खर्च व्यवस्था नगरी भुक्तानीको आधारमा खर्च लेखांकन गरिएको छ।
३. संस्थाले स्थिर सम्पत्तीहरू ऐतिहासिक लागत अवधारणाको आधारमा लेखांकन गरिएको छ। लगानीलाई परल मूल्यको आधारमा लेखाङ्कन गर्ने नीति रहेको छ।
४. स्थिर सम्पत्तिहरूमा आयकर ऐनले तोके बमोजिमको दर प्रयोग गरी ह्रास कट्टी गर्ने नीति रहेको छ। स्थिर सम्पत्तीको सुरु मौज्दातमा मात्र चालु आ. व. मा ह्रास कट्टी गर्ने र यस आ. व. मा खरिद गरिएका स्थिर सम्पत्तीमा आउने आ. व.मा मात्र ह्रास कट्टी गर्ने गरिएको छ।

ख. लेखा सम्बन्धि टिप्पणी तथा सूभावहरू :

१. संस्था कर छुट प्राप्त संस्था भएकाले आयकरको व्यवस्था गरिएको छैन। क्याम्पसले स्थायी लेखा नम्बर (PAN) तथा कर छुट प्रमाणपत्र लिईसकेको छ। क्याम्पसले अग्रिम कर कट्टी गर्नको लागि भुक्तानीकर्ताको स्थायी लेखा नम्बर २०१३४१९३९ लिएको छ।
२. संस्थाले चालु आर्थिक वर्षमा नियमित अनुदान रु २,८२०,०००।००, भवन निर्माण अनुदान रु ९,७३९,१६४।६३ र अन्य अनुदान रु ४,११८,४३३।३३ विश्वविद्यालय अनुदान आयोगबाट प्राप्त गरेको छ। संस्थाले सामाजिक विकास मन्त्रालय बाट अनुदान रु १,९१०,९००।०० भवन निर्माण र रु ६८,३८६।०० ल्याव तथा रिसर्चको लागि प्राप्त गरेको छ।

(Handwritten signatures)

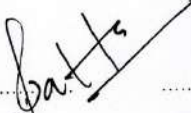


३. अधिल्लो आर्थिक वर्षको रकमलाई आवश्यकता अनुसार पुर्न:संरचना तथा पुर्न:वर्गीकरण गरिएको छ।

अनुसूची १ देखि १६ सम्म यस विवरणका अभिन्न अंग हुन्।



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लेखा अधिकृत



प्रा. धर्मदेव भट्ट
क्याम्पस प्रमुख



नृप बहादुर वड
अध्यक्ष



सिए. उमेश राज पाण्डेय
प्रोपराइटर
उमेश पाण्डेय एण्ड
एसोसिएट्स
चार्टर्ड एकाउन्टेन्ट्स

मिति: २०८१।०७।१२

स्थान: धनगढी, कैलाली



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ऐश्वर्य बहुमुखी क्याम्पस,
धनगढी, कैलाली, नेपाल,

विषय : आ.व. २०८०/२०८१ को प्रारम्भिक लेखापरीक्षण प्रतिवेदन पेश गरेको बारेमा ।

महोदय,

आ.व. २०८०/०८१ को लेखापरीक्षण सम्पन्न गरी संचालक समितिको आवश्यक जानकारी, समर्थन तथा प्रतिक्रियार्थ प्रारम्भिक लेखापरीक्षण प्रतिवेदन यसैसाथ पेश गरेका छौं ।

लेखापरीक्षणको क्रममा आवश्यक ठानिएका हिसाबहरु समायोजन गराइएको छ ।

यस प्रतिवेदनमाथि प्रतिक्रिया एवम् संचालक समितिबाट विधिवत् रुपमा पारित गरिएको, वासलात, आय व्यय विवरण तथा नगद प्रवाह विवरण प्राप्त हुन आएपछि अन्तिम प्रतिवेदन पेश हुने छ ।

लेखापरीक्षण साधारणतया स्वीकृत सिद्धान्त अनुसार छड्के परीक्षण (Test Check) मा आधारित छ ।

लेखापरीक्षणको क्रममा सम्बन्धित सबै अधिकारीहरु एवम् कर्मचारीहरुबाट सहयोगको लागि धन्यवाद ज्ञापन गर्दछौं ।

सधन्यवाद ।

भवदीय

सिए. उमेश राज पाण्डेय


उमेश पाण्डेय एण्ड एसोसिएट्स
चार्टर्ड एकाउन्टेन्ट्स



K.C. Complex 2nd Floor
Chauraha, Dhangadhi-2, Kailali, Nepal



caumeshrajpandey@gmail.com
P.O.Box No. 10900



+977 91 590459
+977 9860378578

सि.नं.	व्यहोरा	सुझाव	व्यवस्थापनको राय
१.	स्थिर सम्पत्तिमा हास कट्टी सम्बन्धमा: हाल संस्थाद्वारा स्थिर सम्पत्तिको सुरु मौज्जात (Opening Balance) मा मात्र हास कट्टी गरिदै आएको र सो आ.व. भरिमा खरिद गरिएको स्थिर सम्पत्तिमा हास कट्टी गरिएको छैन। हास कट्टी गर्नुको औचित्य स्थिर सम्पत्तिको प्रयोगबाट सो स्थिर सम्पत्तिको मूल्यमा आउने कमिको कारण हो। कुनै आ.व. मा खरिद गरिएको स्थिर सम्पत्ति सो आ.व. मा पूर्ण अथवा अंशिक रुपमा प्रयोग हुने हुदा हास कट्टी गर्नुपर्ने हुन्छ।	संस्थालाई स्थिर सम्पत्तिमा नेपाल आयकर ऐन २०५८ अनुरूप स्थिर सम्पत्ति खरिद भएको समयावधीको आधारमा हास कट्टी गर्न अथवा अन्य प्रचलित पद्धति अनुरूप हास कट्टी गर्न सुझाव दिइन्छ।	
२.	संस्थाको लेखाफाँटमा कर्मचारी अपुग भएको सम्बन्धमा: संस्थाको कारोबार तथा कामको चापलाई हेर्दा हाल भएका २ जना कर्मचारी अपुग भएको महसुस भएको छ। कामको चापलाई सहि ढंगले व्यवस्थापन गर्नसक्ने मानव स्रोत नहुँदा गल्ती हुने प्रशस्त सम्भावना हुनुका साथै लेखा अध्यावधिक गर्नमा समस्या हुने हुन्छ।	हाम्रो लेखापरीक्षणको क्रममा संस्थाको कारोबार तथा कामको चापलाई मध्यनजर गरी हेर्दा कम्तीमा १ जना थप कर्मचारी आवश्यक देखिन्छ। एक जना कर्मचारी ऐश्वर्य बहुमुखी क्याम्पसको Accounting entry / Report बनाउन।	
३.	कर कट्टी सम्बन्धी : १ भौचर नं. ०७ २०८०/०४/०६ गते मर्मत सम्भार खर्च अन्तर्गत स्यारी निर्माण बाफत भएको ज्याला खर्च रु ४,००० भुक्तानी गर्दा कर कट्टी नगरी भुक्तानी गरेको पाइयो। २ अतिरिक्त पारिश्रमिक अन्तर्गत भएको खर्च (सट्टा तलब) भुक्तानी गर्दा कर कट्टी नगरेको पाइयो जस्तै भौचर नं २२४ मा नरेन्द्र राज पतेरु लाइ भुक्तानी गरेको रु २,४३७ ३ खेलकुद खर्च शिपक अन्तर्गत वापिकोत्सव तथा अभिभावक दिवस समारोहका प्रमुख अतिथि को गाडी भाडामा लिए बाफत मनिराम चौधरीलाई रु १५,००० भुक्तानी गर्दा कर कट्टी नगरी भुक्तानी गरेको।	सम्बन्धित व्यक्तिबाट असुल उपर गर्नु पर्दछ।	



		<p>बोर्डिङ पास नमएको : भौचर नं. ३६४ र ३६५, २०८१/११/०३ मा तिलाधर सापकोटा को काठमान्डौ - धनगढी र रघुवीर भट्टको धनगढी - काठमान्डौ प्लेन टिकट को बोर्डिङ पास नमएको रु ७९००*२ = १५८००</p>	
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