



# SAHAS NEPAL ANNUAL REPORT 2022

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<b>Editorial Team</b>	Rumi Maharjan and Sujan Lal Shrestha
<b>Reviewers</b>	Pashupati Chaudhary, PhD and Surendra K. Shrestha, PhD
<b>Photos</b>	SAHAS Nepal (Unless mentioned otherwise)
<b>Design &amp; Layout</b>	Graphic Plus Printer



## FOREWORD

We are delighted to present the Annual Report 2022. SAHAS Nepal and its partners continue to make a meaningful impact on the livelihoods and lives of disadvantaged, marginalised, and people in need. The annual report provides a brief overview of collective efforts in achieving overall organisational goals.

SAHAS Nepal has been committed to ensure the timely and high quality implementation of ongoing projects and programmes with the active and meaningful participation of communities and stakeholders. In the year 2022, six projects were approved and a few are in pipeline diversifying funding, thematic areas, and communities whom we serve. We started working with landless farmers, Badi, Raji, and freed bonded labours (Kamaiya and Kamalaris) expanding our working communities. SAHAS Nepal embarked its work on inclusive and quality education where projects were designed focusing exclusively in education sectors. We signed a Memorandum of Understanding for knowledge partnership with Mid-Western and Far Western University. SAHAS Nepal's presence at the Palika level for advocacy remains a firm and strong activity for the rights and entitlements of communities, and for facilitating preparation of local level acts, policies, and guidelines. We have developed partnerships and alliances with several networks for advocacy at national and international levels. An in-house workshop with the board members and senior staff was organised to internalize new Strategic Plan of SAHAS Nepal reflecting on the plans and its milestones.



Pratap Kumar Shrestha, PhD  
Chairperson  
SAHAS NEPAL



Surendra K. Shrestha, PhD  
Executive Director  
SAHAS NEPAL

From its inception, SAHAS Nepal has followed a community-led and owned, bottom-up approach to build capacity of project communities and ensure sustainability of the development initiatives. To-date, 35 Community-Based Network Organisations (CBNOs) have been formed and registered in the respective District Administration Offices. The CBNOs emerged as credible community institutions and are performing a crucial role in the implementation of various projects in partnership with local government and non-governmental organisations. SAHAS Nepal is constantly providing technical backstopping and capacity building support for the development and institutionalization of these CBNOs for their efficient governance and sustainability.

The challenges of natural disasters, impact of pandemic, and other unprecedented events continued to hit the country hard, yet SAHAS Nepal stood firm with communities to serve in them in these difficult times. Looking ahead, we remain committed to our vision and mission, driven by a shared passion for making positive impacts in the lives of communities in needs. With continued support from communities we serve, and partners and stakeholders we work with, we are confident

that we can overcome challenges that come our way and create a just and resilient society where everyone enjoys life and lives in peace and dignity.

We would like to express our deepest gratitude to our funding partners for their continued support to SAHAS Nepal helping us to grow as a leading and credible civil society organisation in Nepal. We would also like to thank our Board members and General members for their continued support and guidance. We highly admire the hard work, dedication, and commitment of our staff, which has been critical in achieving our organisational mission and goal. Our special thanks also go to the farming communities, local government agencies, and stakeholders for their valuable support and contribution in successfully implementing our development programmes. We highly appreciate the contribution of Dr. Pashupati Chaudhary, our Board member in editing the report.

We are very hopeful that the new opportunities will open up to help us continue our efforts in bringing positive differences in the lives of marginalised and vulnerable communities by enhancing their livelihoods through community-led and owned development initiatives.

Thank you,

# TABLE OF CONTENTS

<b>Introduction</b>	<b>1</b>
Organisational Feature	4
Executive Board Members	4
Organisational Structure	5
Geographical Coverage	5
SAHAS Nepal Contribution Towards Sustainable Development Goals	6
<b>Key Accomplishments of 2022</b>	<b>8</b>
Improved Food Security, Nutrition and Livelihood	8
Educated and Empowered Communities	11
Targeting Youths, Women and Marginalised People	14
Building Disaster and Climate Resilient Communities	16
Evidence based Policy Change	19
Institutional Development	20
Infrastructure Development	24
<b>Organisational Activities</b>	<b>26</b>
<b>Human Resource</b>	<b>28</b>
<b>List of Projects</b>	<b>29</b>
<b>Financial Report</b>	<b>30</b>
<b>Development and Funding Partners</b>	<b>36</b>



## ABBREVIATIONS

BfdW	Bread for the World
CBO	Community Based Organisation
CBNO	Community Based Network Organisation
CC	Climate Change
CCA	Climate Change Adaptation
CCM	Climate Change Mitigation
CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
COVID	Corona Virus-Infected Disease
CMCC	Community Managed Coaching Centers
CRA	Climate Resilient Agriculture
CRT	Climate Resilient Technologies
CRV	Climate Resilient Village
DRM	Disaster Risk Management
DRR	Disaster Risk Reduction
ECD	Early Childhood Development
FELM	Finnish Evangelical Lutheran Mission
GA	General Assembly
GESI	Gender Equity and Social Inclusion
HH	Household
ICS	Improved Cooking Stove
IGA	Income Generating Activities
IPM	Integrated Pest Management
KG	Kilo Gram
LDCRP	Local Disaster and Climate Resilient Plan
MC	Main Committee
MoHP	Ministry of Health and Population
NGO	Non-Governmental Organisation
NRM	Natural Resource Management
OIO	Outcome Impact Orientation
PME	Planning, Monitoring and Evaluation
PVS	Participatory Varietal Selection
RBA	Right Based Approach
RM	Rural Municipality
SALT	Sloping Agricultural Land Technology
SF	Stromme Foundation
SHG	Self Help Group
SIP	School Improvement Plan
SODI	Solidity Service International
VAHW	Village Animal Health Worker
WASH	Water, Sanitation and Hygiene



## INTRODUCTION

Group of Helping Hands (SAHAS) Nepal is a non-profit, non-governmental, social development organisation founded in 1996. Since its inception, the organisation has been working in remote rural areas focusing on vulnerable and socially excluded families who are deprived of development opportunities. SAHAS aims to strengthen the capacity of communities and partner organisations to create an environment conducive to sustainable development by fostering the communities' collective efforts. SAHAS Nepal continues to use the "grassroots approach", "Rights-Based Approach (RBA)" and "inclusive community-based approach" to community development to identify and serve its target groups. These approaches involve group formation focusing on the vulnerable, Dalits, women, persons with disability and other marginal groups, ensuring full ownership over their development activities.

*SAHAS Nepal continues to use the 'grassroots approach', 'Rights-Based Approach (RBA)' and 'inclusive community-based approach' to community development to identify and serve its target groups.*

SAHAS is implementing 21 projects engaging 1,705 Community-Based Organisations (CBOs) and benefiting more than 45,000 Households. CBOs implement development programmes and projects in collaboration and coordination with local government bodies, sectoral line agencies, and other development actors. In total, 35 Community-Based Organisations Networks (CBNOs) have been successfully formed in districts where SAHAS Nepal is working.



## VISION

Just and resilient society where everyone enjoys life and lives in peace and dignity.



## MISSION

SAHAS Nepal strives to reduce poverty of disadvantaged, marginalised and needy people in needs by working with them and their institutions to create livelihood opportunities, bring equality and strengthen local governance.



## GOAL

Contribute to enhancing livelihoods of disadvantaged, marginalised and people in need, especially women and youths, by strengthening sustainable and resilient food systems and income opportunities, supporting education and leadership, and building community capacity.



## CORE VALUES

SAHAS Nepal's work is guided by the following core values.

### EQUALITY

SAHAS Nepal values treating everyone equally and fairly regardless of gender, caste, ethnicity, religion and economic status. We seek to work with people of diverse backgrounds, cultures and perspectives.

### INTEGRITY

SAHAS Nepal beholds high moral principles in all its conducts. We are honest, transparent and accountable to our programme communities and stakeholders, and accept responsibility for our actions.

### RESPECT

SAHAS Nepal believes in respecting each other, the communities we serve and partners we work with through cultural sensitivity, friendship, listening to diverse opinions and voices of unheard, and understanding each other with humility.

### PROFESSIONALISM

SAHAS Nepal delivers high-quality service to the communities. We are committed to continuous improvement, learning and professional growth. We encourage feedback from all stakeholders, and learn from our failure and success.

### SUSTAINABILITY

SAHAS Nepal promotes sustainable and resilient development impacts. We are committed to improving the social, economic, cultural and environmental well-being of current and future generations.



## Thematic Areas:

1. Agriculture and Rural Enterprises for Food, Nutrition and Income Security
2. Climate Change and Disaster Risk Reduction for Resilient Communities
3. Quality Education for Inclusive Learning and Leadership
4. Empowered Community Organisations for a Transformative Social Change

## Cross Cutting Themes:

- Gender Equality and Social Inclusion
- Working with People with Disabilities
- Youth Development and Leadership



## ORGANISATIONAL FEATURES

The General Assembly (GA) of SAHAS Nepal is the highest governing body in the hierarchy of the organisation. It meets annually and brings amendments to the organisational structure and also provides the overall institutional policy framework. It reviews and approves strategies, programmes and plans, and ensures that SAHAS Nepal operates within the overall policy framework respecting its organisational vision, mission and focus. It also elects the Executive Committee for a period of four years. Presently the Executive Committee consists of seven members (3 female and 4 male). The Executive Committee is responsible and accountable to the General Body for the smooth functioning of the organisational activities. The Executive Committee also nominates the Executive Director of the organisation to perform management functions, guide the staff members and link with donors for partnership. Managers work under the direct supervision of the Executive Director while Project coordinators lead the projects in consultation with the Executive Director and Managers.

## EXECUTIVE BOARD MEMBERS



**Pratap Shrestha, PhD**  
Chairperson



**Balkumari Gurung**  
Vice Chairperson



**Sudha Khadka**  
Secretary



**Shrina Maharjan**  
Treasurer



**Pashupati Chaudhary, PhD**  
Member



**Sunil Thapa**  
Member

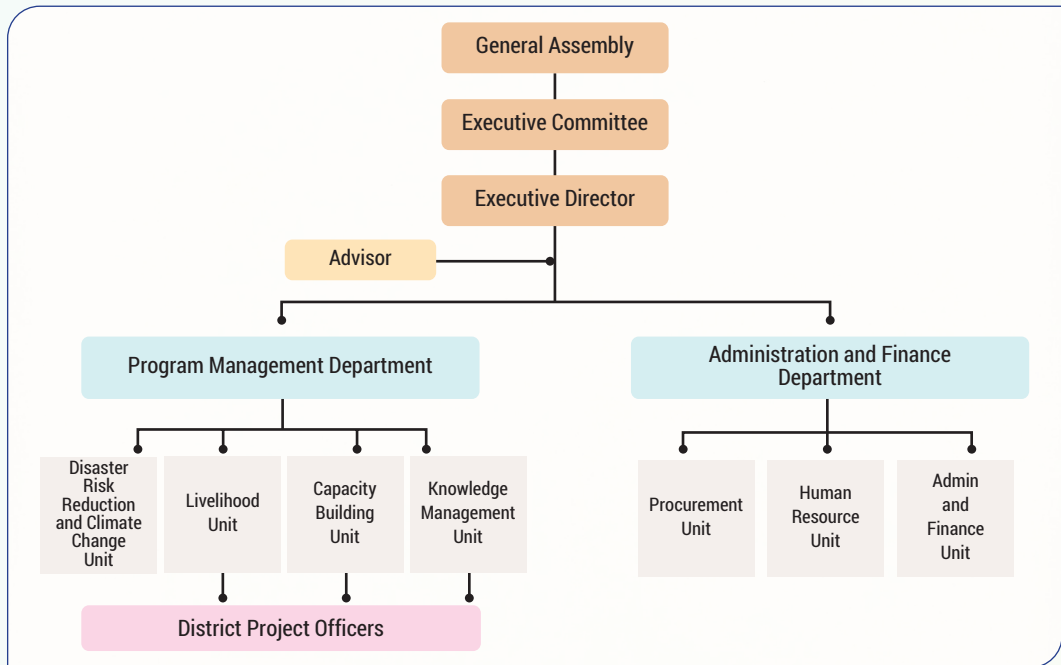


**Santosh Khatiwada**  
Member



**Surendra K. Shrestha, PhD**  
Executive Director  
(Invitee)

## ORGANISATIONAL STRUCTURE



## GEOGRAPHICAL COVERAGE





# SAHAS NEPAL CONTRIBUTION TOWARDS SUSTAINABLE DEVELOPMENT GOALS

 <p>1 NO POVERTY</p>	<ul style="list-style-type: none"> <li>◆ 323 people were involved in off farm income generation activities</li> <li>◆ 4,585 people supported through skill-based training</li> <li>◆ 67 people started traditional occupation</li> <li>◆ The income of 15,000 households (HHs) increased from NPR. 10,000 to NPR. 25,000 per annum on average</li> </ul>
 <p>2 ZERO HUNGER</p>	<ul style="list-style-type: none"> <li>◆ 1,977 households increased their food security by one to two months</li> <li>◆ 583 plastic houses constructed</li> <li>◆ 380 drip irrigation supported</li> <li>◆ 333 pot cleaning slabs constructed</li> <li>◆ 2,830 livestock supported</li> <li>◆ 1,372 people benefitted from livelihood related trainings</li> <li>◆ 764 households supported with agri-base commercial materials</li> <li>◆ 301 youths engaged in agriculture-enterprise</li> <li>◆ 91 farmers started Zero Tillage farming</li> <li>◆ 6 Multipurpose nurseries established</li> </ul>
 <p>3 GOOD HEALTH AND WELL-BEING</p>	<ul style="list-style-type: none"> <li>◆ 206 sanitation kits were supported</li> <li>◆ 2,080 beneficiaries attended Health and dental camps</li> <li>◆ 213 beneficiaries received training in Maternal and Child Health Care</li> <li>◆ 182 beneficiaries participated in Eco Pad Making training</li> <li>◆ 710 nutrition tests conducted</li> <li>◆ 2 first aid kits distributed</li> <li>◆ 9125 people reached directly</li> <li>◆ 14012 people reached indirectly</li> </ul>
 <p>4 QUALITY EDUCATION</p>	<ul style="list-style-type: none"> <li>◆ 4,521 students attended financial literacy class</li> <li>◆ 90 Community Management Coaching Centres (CMCC) operated</li> <li>◆ 828 students received scholarship</li> <li>◆ 4,026 students benefitted from ECD (Early Childhood Development) and CMCC</li> </ul>

	<ul style="list-style-type: none"> <li>♦ 2883 students benefitted from school furniture support</li> <li>♦ 115 School teaching materials provided supported</li> <li>♦ 9,437 students benefitted from school teaching</li> <li>♦ 10 schools were renovated</li> </ul>
<b>5</b> GENDER EQUALITY 	<ul style="list-style-type: none"> <li>♦ 1291 Women hold decision-making power in CBOs and CBNOs</li> <li>♦ 330 women lead CBOs and CBNOs</li> <li>♦ NPR 7,792,814 women leverage resources</li> <li>♦ 3695 individuals participated in 16 days campaigns against gender violence</li> <li>♦ 20 couples registered joint land ownership campaign</li> <li>♦ 744 women involved in income generating work</li> <li>♦ 9 Child marriage prevented</li> </ul>
<b>6</b> CLEAN WATER AND SANITATION 	<ul style="list-style-type: none"> <li>♦ 415 waste water collection systems constructed</li> <li>♦ 26 Drinking Water Systems constructed</li> <li>♦ 36 Rain Water Harvesting Tanks constructed</li> <li>♦ 15 toilets constructed</li> <li>♦ 8 irrigation canals constructed</li> <li>♦ 263 population benefitted from irrigation canal</li> <li>♦ 2317 households benefitted from Drinking Water Scheme</li> </ul>
<b>7</b> AFFORDABLE AND CLEAN ENERGY 	<ul style="list-style-type: none"> <li>♦ 391 improved cooking stoves supported</li> <li>♦ 69 compost pits constructed</li> <li>♦ 75 solar supported</li> </ul>
<b>10</b> REDUCED INEQUALITIES 	<ul style="list-style-type: none"> <li>♦ 34 disability-friendly ramp constructed</li> <li>♦ Reduced discriminatory practices in the beneficiary communities</li> </ul>
<b>13</b> CLIMATE ACTION 	<ul style="list-style-type: none"> <li>♦ 6170 trees planted and protected</li> <li>♦ 1715 participants of DRR Training</li> <li>♦ 2810 households adapted Climate Resilient Technologies</li> </ul>



## IMPROVED FOOD SECURITY, NUTRITION AND LIVELIHOOD

Nepal is one of the most vulnerable countries in terms of food security and nutrition, mainly because of low agricultural production and productivity, natural disasters, and inadequate infrastructure. Additionally, a high rate of poverty, inequality, persistent market price fluctuations, climate change, and political unrest also contribute to food insecurity in most rural areas of Nepal.

To address these complex issues, SAHAS Nepal has prioritized agriculture and adopted an integrated farming systems approach to serve marginalised communities and smallholder farmers. SAHAS Nepal provides technical and materials support for different agricultural tools and techniques, small livestock rearing, and off-farm

income-generating activities. Recognizing the crucial role of women in food security, SAHAS Nepal organises women farmers into CBOs and Self-help Groups (SHGs) and builds their capacity to increase agricultural productivity, access markets, and improve family nutrition by diversifying the consumption of nutritious foods. SAHAS Nepal's working approach in the food security programme is shown in Figure 1.

SAHAS Nepal constructed a total of 583 plastic houses, along with drip irrigation systems enabling farmers to produce seasonal and off-seasonal vegetables. As a result, green vegetables have become available all year round for consumption and sale in the market. Similarly, SAHAS constructed 415 wastewater collection ponds



**1,977 HHs increased  
their food security by 1-2  
months.**



and 333 utensil cleaning slabs to ensure year-round irrigation for green vegetables. To enhance livelihood opportunities, SAHAS Nepal provided different livelihood-related trainings to 1,372 people. Notably, SAHAS Nepal also supported 323 people in acquiring improved technologies and skills for off-farm income-generating activities like tailoring and sewing, small groceries, mobile and television repairing and blacksmith work, to mention a few.

SAHAS Nepal promoted commercial farming by

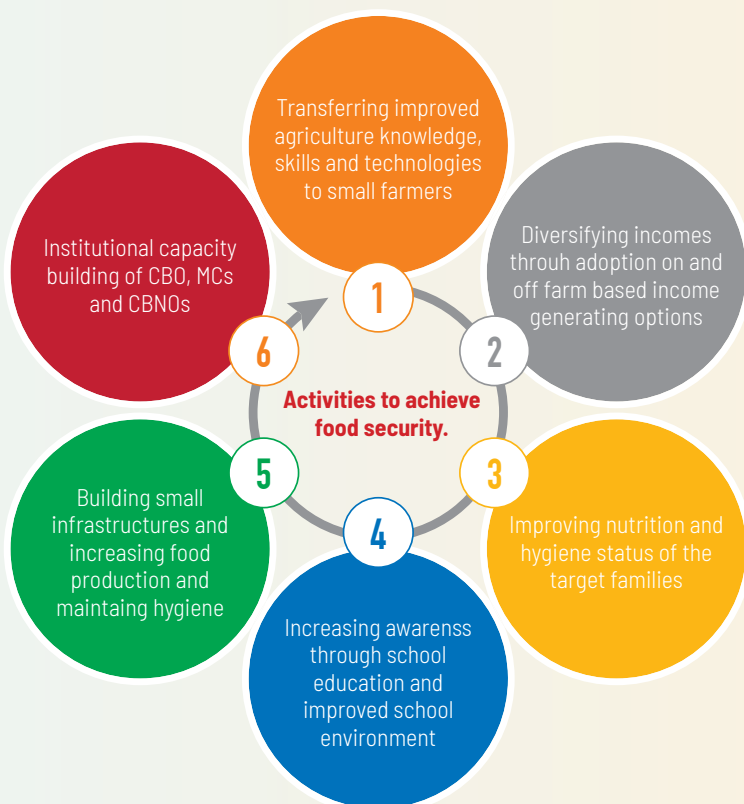
supporting 1,372 farmers with different agricultural inputs. A total of 764 HHs received agri-based commercial materials. Besides, 301 youths got the opportunity to engage in different kinds of agriculture enterprises. Also, committed to addressing the issue of malnutrition among children, 710 children under five years received a nutrition test to determine the prevalence of malnutrition, and 213 people, including mothers of malnourished children, received training on the preparation of super flour, a high-energy,

high-protein, easily digestible mixture of grains and greens, given to children as weaning food supplement.

Through agriculture and food security interventions, 1,977 HHs have increased food security by 1-2 months, increasing their average income from NPR 10,000 to 25,000 annually on average.



## SAHAS NEPAL APPROACH IN FOOD SECURITY PILLARS



## ORGANIC GINGER AS A SUSTAINABLE EARNING OPTION

In Rolpa, ginger farming was not considered a viable option for livelihood as farmers were unaware of the merits and market value of organic ginger. But something changed for the farmers in Rolpa as they earned more than Nepalese Rupees 300,000 from organic ginger production.

To improve farmers' income from marginalised and vulnerable communities and sustainable livelihood, SAHAS Nepal conducted a survey based on area, climate, soil, and resources required for ginger cultivation as a value chain commodity. The feasibility survey and the marketing potential study revealed Aresh, Bagma and Koiralarkh from Sunilsmriti Rural Municipality as suitable areas for organic ginger production.

The farmers of this area traditionally cultivated corn, wheat, and barley as the main crops and seasonal migration was common. Later farmers received training on organic ginger production techniques, organic production standards, business plans, production and economic analysis. As a result of the training, the farmers formed two organic ginger producer groups.



SAHAS Nepal linked farmer groups with the Organic Valley, Surkhet, and facilitated for the production of ginger according to organic standards of organic production. During the organic certification process, the internal ginger field inspection of the farmers was conducted by SAHAS Nepal staff. At the same time, The Organic Valley performed the field monitoring, and CERES, the certifying agency, did the external field inspection. After the inspection, 52 farmers received organic certification. Those farmers produced 21.8 tons of organic ginger, stored 11.8 tons for seeds and sold 10 tons to the Organic Valley Surkhet from which farmers have earned

around Nepalese Rupees 320,000. Gir Bahadur Gharti Magar, Chairman of Organic Ginger Production Group, said "After seeing the production and market value of organic ginger, 15 new farmers have joined the producer groups and bought 200 kg to 600 kg seed per farmer for the next planting season." He further mentioned that the plan of the producer groups is to increase the area of ginger planting, initiate the organic farming of turmeric and timur and establish their village as an "organic village".



## EDUCATED AND EMPOWERED COMMUNITIES

SAHAS Nepal primarily focuses on educating and empowering communities through education and literacy, gender equality and women's empowerment, improved health and sanitation, economic empowerment, community engagement, and participation as educated and empowered communities are the quintessence of overall sustainable development.

SAHAS Nepal firmly believes in promoting inclusive education for all children irrespective of gender, class, and caste. However, the long-term impact of COVID-19 disrupted the education system creating discrepancies in learning. Therefore, SAHAS Nepal supported 90 Community Managed Coaching Centers with educational materials ensuring continuity of education. SAHAS Nepal supported schools in upgrading the ECD centers;

provided scholarship to 828 students enabling them to continue their education; and conducted capacity-building training for a total of 237 School Management Committee, Parents Teacher Association and teachers to improve quality learning, accountability, and governance. A total of 26 School Improvement Plans were revised and drafted to improve overall school standards, governance, and the learning environment.

SAHAS Nepal works on forming and mobilising CBOs, SHGs, SAMVAD, and other local structures and capacitating on different social issues related to women and children, social malpractices, governance, and accountability. Groups are also empowered to prioritize their needs and aspirations, prepare their plans and submit them to local government and other line agencies for community



**20 HHs registered their land jointly between husband and wife**



development activities. Local structures were able to leverage resources both in cash and kind amounting to Nepalese Rupees 12,165,194 in the year 2022. Besides, local structures were empowered with on and off-farm income-generating activities, skill-based training, and supported with agri-based technologies accessing them to decent jobs and economic independence. These local structures advocated with local government, from which a total of 5 citizens received birth/citizenship certificates, 20 couples registered for a

marriage certificate, and 34 persons with disabilities were able to make disability cards and receive services from duty bearers.

SAHAS Nepal organised different day celebrations which have helped to develop a realisation and understanding of rights and entitlements. A total of 6,115 participated in International Women's Day, Children's Day, Environment Day, Social Service Day, and many more. Besides, 3,695 participated in 16 days of campaigns against gender-

based violence. These awareness-raising activities helped communities to voice up against social malpractices and advocate with local government to minimize the future occurrence of social issues which hinders women's empowerment and development. In 2022, a notable achievement was the joint registration of land for 20 couples, increasing women's access to the right to property and challenging traditional patriarchal notions.





## PAVING PATH FROM GROUP MEMBER TO RURAL MUNICIPALITY VICE-CHAIRPERSON

Basu Devi Nath lives in Khaptad Chededaha Rural Municipality of Bajura district and has previously worked as a community health worker. Most of the time, she was busy with her household chores and community work. But this year, Basu's life took a transformative turn.

When SAHAS Nepal was forming groups, Basu showed huge interest in becoming a group member, which gave her ample opportunities to understand the importance of community development and people's meaningful participation. Different trainings, interaction activities, and orientation programs enhanced Basu's leadership skills. Basu was equally involved in awareness raising, advocating for social issues, and community development activities. Because of her dedication, she was appointed as representative of Main Committee and afterward as Vice-Chairperson of Community Based Network Organisation (CBNO).



After engaging in CBNO, she was dedicated to serving communities on a wider level. During the local level election, she decided to run as a candidate for position of Vice-Chairperson in her Rural Municipality. As Basu was already engaged in community development with necessary skills and knowledge, people recognised and appreciated her work. As a result, Basu won the local election, securing the position of Vice-Chairperson.

"I am extremely thankful to SAHAS Nepal for providing me opportunity and capacity to compete in local level election. I even won the election", Basu expresses. After winning election, Basu is committed to serving her communities, especially focusing on women empowerment.



## TARGETING YOUTHS, WOMEN AND MARGINALISED PEOPLE

Till today in the rural areas of Nepal, women, youths, and marginalised people experience high rates of poverty, exclusion, socio-cultural stigmas, discrimination, and lack minimum access to resources. The low level of education and consciousness among the communities is obstructing community development and intensifying the multitude of discrimination faced by the groups at the macro, mezzo, and micro-level of society.

To bring inclusion and equality, social harmony and cohesion, SAHAS Nepal is working with women groups to raise awareness of citizen rights and entitlements and empower communities. For this SAHAS Nepal has organized CBOs, SHGs, SAMVAD, child clubs, etc., and mobilised them efficiently for community development activities. SAHAS Nepal ensures the participation

and development of youths, women, and the marginalized in different dimensions of the community, including representation in local government, quality education, improved health and hygiene, and meaningful participation in different institutions and local structures. SAHAS Nepal provides a platform for youths to participate in development activities where they can use their voice to bring changes in the community in coordination with the local government bodies and relevant stakeholders. SAHAS Nepal brings together youths from national and international levels and mobilises them through SAMVAD, volunteering opportunities, internships, and youth exchange programme. By involving youth in community development, SAHAS Nepal creates avenues for them to contribute to their communities and be agents of change.

Women and marginalized groups are empowered through different income-generating opportunities, capacity-building training, and support, enabling them to participate and raise their voices and opinions on the community development work. Women and marginalized groups have always been at the core while forming CBOs and CBNOs. Women are capacitated to engage in income-generating opportunities, access decent jobs and actively participate in household and community decision-making. A total of 1,291 women hold leading positions at the CBOs and CBNOs, leveraging resources worth Nepalese Rupees 7,792,814 from local government and different agencies. To ensure women's rights on property, SAHAS Nepal is mainstreaming the concept of joint land ownership between husband and wife and 20 couples jointly registered their land. Moreover, SAHAS Nepal's awareness campaigns have successfully prevented nine child marriages in 2022.

## RAMITA'S LIFE-CHANGING DECISION

Child marriage has been illegal in Nepal since 1963. However, even after 60 years, child marriage is still prevalent in rural Nepal. Convention on the Elimination of All Forms of Discrimination against Women (CEDAW, 2018) has clearly stated the criminalization of several harmful practices, including child marriage. Child marriage is a well-known tale from the Karnali region, but the story of Ramita BK (14) from the remote village (Chhauthikot) of Karnali Province surprises anyone.

Chhauthikot is situated in the lap of the hard rock mountain, about 25 km from the headquarters of Kalikot district, Manma. The lifestyle, education, health and other sectors in this Palika are critically challenged by geography. The parents of Ramita BK are away in India to earn good education and quality life for three siblings. She and her siblings live with her grandmother in Chauthikot, Naraharinath, Kalikot.

On 22nd December 2022, the same little teenage girl made a life decision and eloped with 15-year-old teenage boy. After hearing the news, her grandmother informed and sought help from the animator



of Puspanjali SAMVAD Centre. Along with girls from SAMVAD Centre, animator Alasta Pariyar visited boy's house. Animator provided counselling on long-term impact of early child marriage on her life. Ramita realised importance of education and skills in life and understood that it was not the right time to get married.

She is now back at her house with her grandmother and has committed not to get married before the permitted age by law. She is now a regular member of the Puspanjali SAMVAD Centre. She is happy to return to school and lives the life one teenage girl deserves.

"I was unaware of child marriage and its repercussions on my physical as well as mental health. I am happy to be at home and join SAMVAD centre. It was an eye-opening moment for me. I am committed to engaging myself in SAMVAD center, sharing my experiences and raising awareness about child marriage with other adolescent girls, and continuing schooling. SAMVAD is generating

awareness of social issues like chhaupadi, gender-based violence and discrimination. I also learned about the environmental issues on which SAHAS Nepal is working," says Ramita B.K with a broad smile. Her grandmother is pleased with the SAMVAD Center and acknowledged the steps to get her granddaughter back home.

SAMVAD Centers has been using other community awareness-raising campaigns about social and environmental issues. SAMVAD's animator Alasta is committed to being the voice of these girls and has successfully brought Ramita back to her home. "Child marriage must be eliminated despite its strong hold on society. We can bring the change by working together," says Alasta proudly.

Unless people are aware of the devastating multi-pronged effects of early marriage, they will not strive to eliminate it from society. SAHAS Nepal has zero-tolerance for child marriages and works against it through various projects and programme.

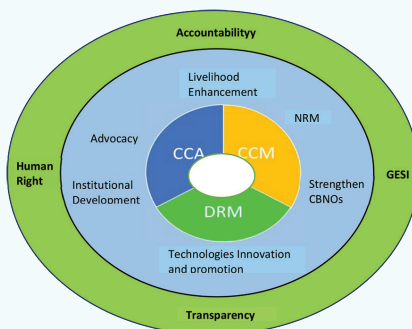




## BUILDING DISASTER AND CLIMATE RESILIENT COMMUNITIES

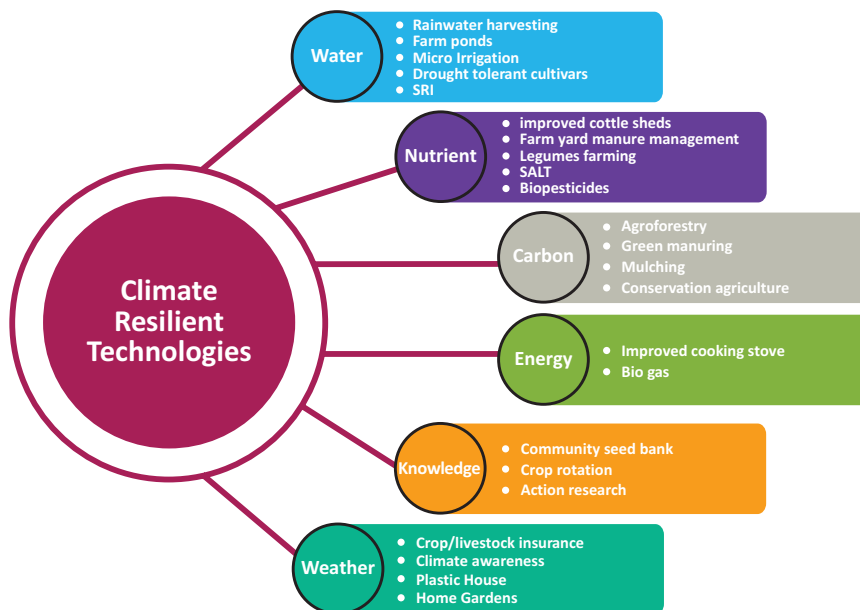
In the face of the increasing natural disasters and impacts of climate change, building communities resilient to disaster and climate change is of utmost importance. Climate Change is an inevitable global challenge affecting the lives of people. Even though Nepal's contribution to climate change is minimal, it is ranked as the 4th most vulnerable to the effects of climate change. Recognizing the vulnerability of Nepal to climate change and its disproportionate effects on marginalized and smallholder farmers, SAHAS Nepal has implemented a comprehensive approach encompassing climate change mitigation, adaptation, and disaster risk management.

Climate change (CC) and disaster risk reduction (DRR) are closely linked. More extreme weather events in the future are likely to increase the frequency and scale of disasters. While at the same time, the existing methods and tools of disaster risk reduction provide powerful capacities for adaptation to climate change. Drought, forest fires, changes in monsoon patterns, flooding, etc., greatly exacerbate poverty and inequalities among the communities.



Recognizing this fact, SAHAS follows a 3-pronged approach of climate change mitigation,

adaptation, and disaster risk management. SAHAS Nepal promotes climate-resilient agriculture (CRA) practices like Integrated pest management (IPM), sloping agricultural land technology (SALT), and zero tillage, to strengthen the capacity of focused communities for improving sustainable food production, food security, and income of smallholder farmers. This ensures the adoption of different climate-resilient technologies, whereby grassroots institutions like CBOs, SHGS, SAMVAD, and CBNOs are strengthened to build disaster and climate-resilient communities ultimately. Plastic house cultivation, drip irrigation, improved cooking stoves, legume integration, etc. are some of the climate-resilient technologies being practiced by the communities. Cross-cutting issues like GESI, accountability, transparency,



and human rights are kept at the center while introducing these climate-resilient technologies. Also, in various project districts, villages have been identified and promoted as climate-resilient villages.

A total of 1,715 people were trained in climate change

mitigation, adaptation, disaster risk reduction and management as efforts for climate action and building sustainable cities and communities. Also, 233 HHs victimized by flood, landslide, and fire hazards were supported with relief materials.

Moreover, SAHAS Nepal actively participated in the formulation of one local disaster and climate-resilient plan (LDCRP). Similarly, 6,170 trees were planted and protected to increase carbon sink. A total of 2,810 HHs adopted one or more climate-smart technologies.





## PANNINAULA TRANSFORMING TOWARDS CLIMATE RESILIENT VILLAGE

Bajura is a high hill district with challenging terrain and remote geography in Sudur Paschim Pradesh in Western Nepal. The district is prone to climate and disaster risks affecting the food security of the people there. Most farmers are engaged in subsistence farming facing the challenges of climate change due to the lack of knowledge and improved technologies in the district.

Masteswori Taja Tarkari Krisak Samuha is one of the CBO established with the facilitation of SAHAS Nepal. The farmers of the group who were highly dependent on agriculture for their livelihood, of late, have been badly hit by climate change and its harsh effects. SAHAS Nepal realized the urgency to address this challenge and took the initiative to enhance farmers'

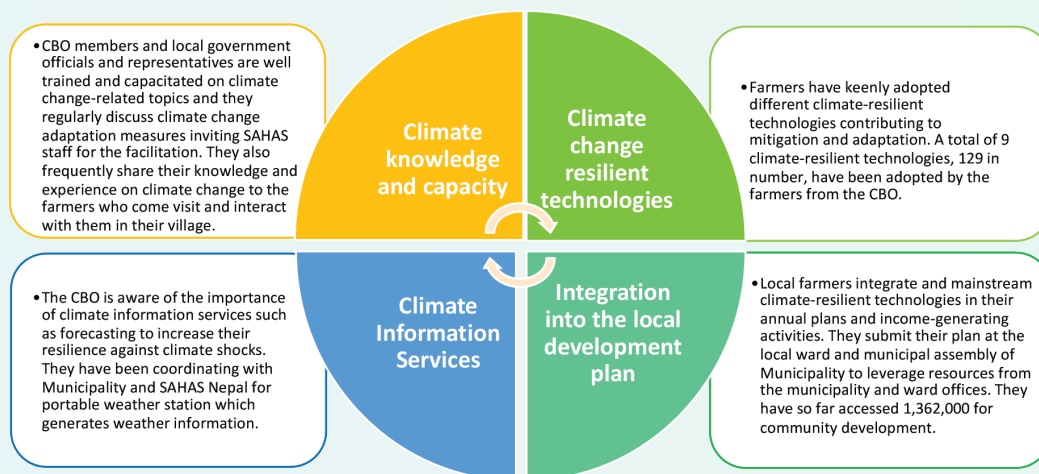
awareness of climate change impacts, as well as mitigation and adaptation measures.

In the beginning, SAHAS Nepal performed vulnerability and capacity assessment bringing together the farmers from the CBO, followed by climate change training to enhance their awareness and knowledge about climate change and possible adaptation measures. Encouraged and motivated farmers then adopted new adaptation practices. SAHAS even provided financial and technical support to adopt a range of climate-resilient technologies such as improved cookstoves, wastewater collection ponds, plastic house, drip irrigation, vermicomposting and improved cattle sheds. Farmers have also leveraged cash and in-kind resources from the Palika (Municipality) and ward offices. Income-generating activities are also strengthened through vegetable cultivation inside and outside plastic houses, livestock rearing, etc., contributing to

enhancing the resilience of the farmers. Prioritizing women's time and to reduce drudgery, SAHAS also introduced women-friendly technologies. Farmers aspire to transform their village into a model village and have declared it a Climate-resilient village.

News regarding the climate resilience concept in the Badimalika municipality has been widely disseminated. Through various events and visits, 21 farmers have observed the technologies and interacted with the farmers.

Panninaula village is one of the climate-resilient villages SAHAS Nepal has envisioned to develop in working districts. With concerted efforts from the farmers, Palikas and other stakeholders, SAHAS Nepal is rightly moving toward transforming all these villages into climate-resilient villages.





## EVIDENCED BASED POLICY CHANGE

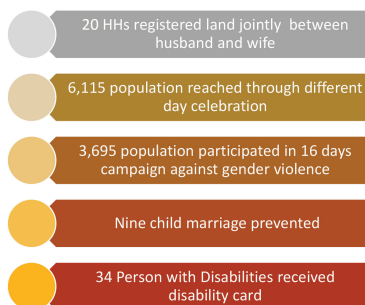
SAHAS Nepal is raising its voices against social malpractices such as child marriage, Chaupadi, gender and caste-based discrimination, domestic violence and the dowry system. Similarly, SAHAS Nepal is making the right-holders aware of their rights and entitlements and holding duty-bearers accountable to the right-holders through collective efforts. Rallies, interaction meetings, and day celebrations were organised in cooperation and coordination with local governments and line agencies.

SAHAS Nepal provides a voice for those unheard people who cannot speak up for themselves. The participation of the direct and indirect beneficiaries in the above-mentioned awareness activities was massive and outnumbered. A total of 6,115

people were reached through different day celebrations such as Women's Day, child rights day, Human Rights Day, etc., raising awareness on important issues.

A total of 3,695 people participated in 16-days campaigns against gender violence that comprised drama, role play, and rallies. These initiatives contributed to reducing violence against women and girls in the communities. In Mugu, students submitted a memorandum letter to Rural Municipality expressing their concern about child marriage and urging urgent attention to address the issue.

Besides, SAHAS Nepal is continuously working with the local government and in the year 2022, SAHAS Nepal facilitated in preparation of Agriculture Act in Udayapur and Disaster Preparedness and Response Plan in Likhu Rural Municipality of Okhaldhunga. Overall, the lobby and advocacy activities significantly reduced socio-cultural discrimination and injustice, empowered women to voice their opinions and rights, improved women's decision-making power in the household and community, and capacitated local government to address community issues.



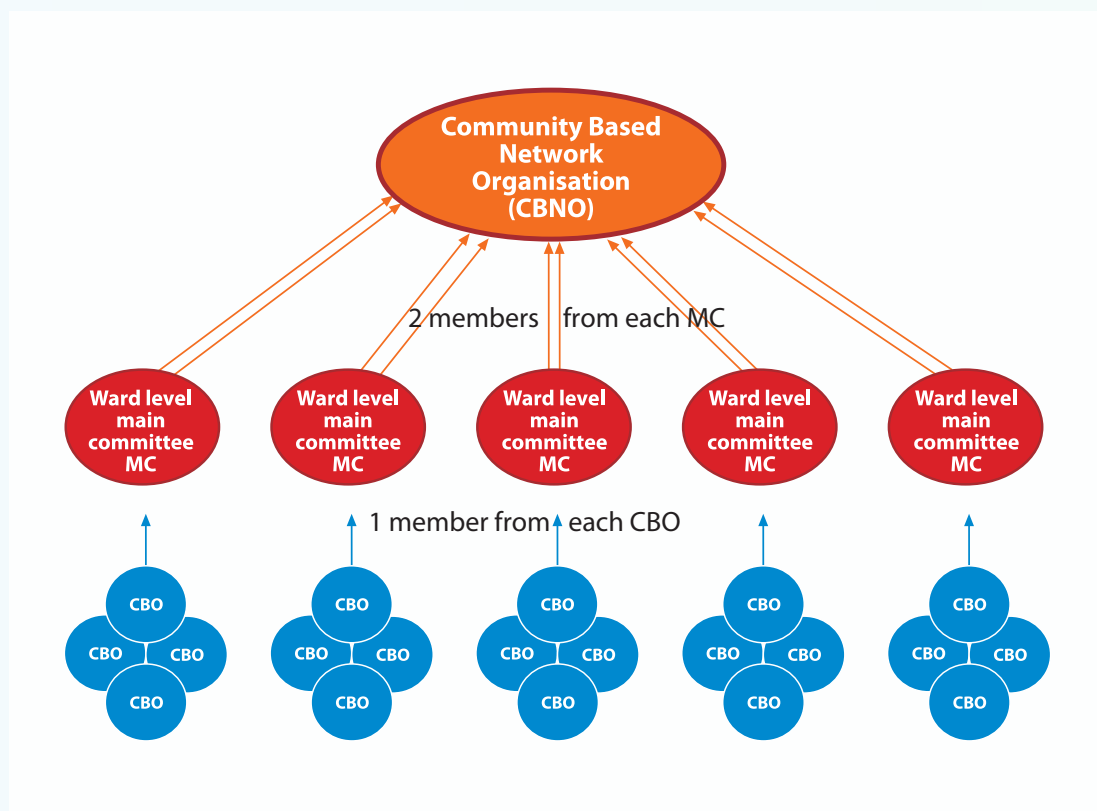
## INSTITUTIONAL DEVELOPMENT

From its inception, SAHAS Nepal has adopted a sustainable community-led

development approach based on putting the community at the centre and empowering them by organizing them into CBOs and later forming CBNOs out of CBOs. This approach fosters collaboration with

local government and other like agencies for continuing community development efforts initiated by SAHAS Nepal in their areas.

## SAHAS NEPAL WORKING APPROACH IN FORMATION OF COMMUNITY BASED NETWORK ORGANISATION



For the sustainability of the CBNOs, SAHAS Nepal focuses on technical backstopping and continuous capacity building through different training, workshop, exposure visits etc. CBNOs enhance their institutional capacities in the administrative, managerial,

financial and programmatic spheres in an inclusive and participatory manner. With the enhanced capacities, CBNOs were able to leverage resources NPR. 2,351,360 from different government bodies and like-minded organisations are working for sustainable

community development and social change in the community.

*CBNOs leverage NPR 2,351,360 from different line agencies for development activities.*

## LIST OF CBNOS

S.N.	Community Based Network Organisation	District	No. of CBOs	Total Member (HHs)
1	Gramin Bikas Samaj Nepal	Mugu	22	652
2	Chayanath Bikas Samaj (CDS)	Mugu	27	609
3	Rara Gramin Samudiyas Bikas	Mugu	46	1433
4	Karnali Gramin Bikas Kendra (KRDC)	Mugu	51	1422
5	Gramin Bikas Samudiyak Kendra (RDC)	Kalikot	40	1026
6	Pachaljarna Rastriya Bikas Samaj (PSND)	Kalikot	46	1416
7	Badimalika Samudiyak Bikas Samaj	Bajura	46	1226
8	Budinanda Srijansil Bikas Manch	Bajura	54	1629
9	Bikas kolagi Swalambhi Samaj	Udayapur	46	969
10	Mahabharat Samudiyak Bikas Samaj	Udayapur	47	1882
11	Sunkoshi Bikas Samaj Nepal	Udayapur	45	1046
12	Likhu Demba Samudiyak Bikas Manch	Okhaldhunga	107	2331
13	Kotgadhi Shikhar Samaj Nepal	Okhaldhunga	83	1244
14	Sunkoshi Kakani Samudiyak Bikas Manch	Okhaldhunga	87	2283
15	Pragatisil Yathartha Samaj Nepal	Okhaldhunga	58	1352
16	Libju Samudiyak Bikas Manch	Okhaldhunga	48	979
17	Samabeshi Bikas Manch	Okhaldhunga	62	1562
18	Likhu Ekakrit Bikas Samaj	Okhaldhunga	54	1283
19	Gramin Mahila Jagaran Samuha	Okhaldhunga	66	3498
20	Digo Bikas Samaj Nepal	Lalitpur	55	1239
21	Srijansil Bikas Samaj Nepal	Lalitpur	26	612
22	Nagarik Sashaktikaran Samaj Nepal	Lalitpur	28	729
23	Digo Gramin Bikas ko lagi Sashaktikaran Sanjal (SuREN)	Okhaldhunga	0	0
24	Panchakosh Ekata Samaj	Dailekh	56	1353

25	Swalambhi Ekata Samaj	Dailekh	45	1139
26	Antarnirvar Bikas Samaj	Dailekh	26	634
27	Nawajyoty Ekata Samaj	Dailekh	21	514
28	Chhimkeshowari Melmilap Kisan (Chhimeki) Samaj	Tanahu	43	919
29	Dhevghat Bandipur Kisan (DEBAKI) Samaj	Tanahu	40	998
30	Rishing Kisan Sahayog Samaj	Tanahu	45	1053
31	Chuli Samudiyak Samaj	Gorkha	38	716
32	Arughat Dharche Rachanatmak (ADHAR) Samaj	Gorkha	37	726
33	Ajirkot Samawesi Lagansil Samaj	Gorkha	45	1018
34	Trisuli Bikas Samaj	Dhading	34	689
35	Shree Tripura Ganga Jamuna Ekata Samaj (TRIGANGA)	Dhading	32	855
Total			1,606	41,036



## WOMEN GROUP STARTED PIGGERY CENTER; A LYNCHPIN FOR CHANGE IN A COMMUNITY

Lamiduwali Women Farmer's group from Katari, Udayapur consist of 53 households inhabited by Janajati and Dalit communities. The major source of income is agriculture and animal husbandry. Though farmers were engaged in agriculture for a long time, return was not satisfactory.

Group of Helping Hands (SAHAS) Nepal implemented livelihood improvement and institutional development of Community Based Network Organisations (CBNO) with the major aim of carrying out development initiatives in sustainable ways. CBNO submitted a proposal worth Nepalese Rupees 600,000 at Katari Municipality for the fiscal year 2020/21, which later got approved for



the promotion of piggery farming. In coordination with Agriculture and Livestock Unit, SAHAS Nepal distributed 10 improved male piglets and 44 female piglets among 27 households. Besides, five cement bags were also provided for the construction of an improved shed.

After the support, the group-initiated concept for the piggery resource center. For the marketing of their center, they installed two hoarding

boards at the entrance area. Similarly, one youth was trained as Village Animal Health Worker (VAHW) to provide treatment in the resource center. Group members are enthusiastic and happy as new piglets are born from supported pigs. Till now, the group sold 110 piglets and earned Nepalese Rupees 420,000. "Despite challenges undergone, we succeeded in selling piglets to Katari Municipality at our first attempt. We are hopeful of getting a good price. Other neighboring groups are also demanding," says Dev Kumari Magar, chairperson of the group.

Also, for the marketing of products, the group coordinated with government agencies not limited to Udayapur but also outside the district and is planning to establish a model center in their area.



## INFRASTRUCTURE DEVELOPMENT

In the rural areas of Nepal, basic community infrastructure is one of the biggest constraints for livelihood enhancement and climate change has multiplied their access to clean and safe drinking water and irrigation facilities. From the beginning, SAHAS Nepal has been renovating and constructing small-scale infrastructures such as irrigation canals, wastewater collection ponds, rainwater harvest tanks, drinking water facilities, trail bridges, and so on. SAHAS Nepal renovated and constructed 8 irrigation canals benefitting 263 HHs. The intervention has improved irrigation facilities on 32.7 hectares of land. The irrigation facilities have increased the area under cultivation and crop productivity.

In addition, 26 drinking water schemes were constructed increasing access of people to clean and safe drinking water. This has not only reduced women's time and burden to fetch water, so they utilize the time for other productive work, but also reduced water-borne diseases resulting in improved health and sanitation of the rural communities. A total of 2,317 HHs benefitted from the construction of the drinking water system. Seven rainwater harvesting structures and 415 wastewater



collection ponds have been constructed promoting the reuse of water that otherwise would have been lost. A total of 15 toilets were constructed in schools and communities improving the health and sanitation of the communities. Besides, SAHAS Nepal is also constructing Trail Bridges in Okhaldhunga, bridging

the gap of accessibility and movement also creating a safe and conducive environment for communities to travel. The overall construction of the infrastructure has improved the socio-economic conditions of the rural communities with an indirect impact on food security as well.



## BRINGING WATER HOMES TO COMMUNITIES

Naura, a small village in Chayanath Municipality-5 of Mugu district, upholds 32 households. The households were facing huge problems fetching water as the nearest water source is 30 minutes walk from the village and people have to spare their morning time for their daily household chores. Sometimes, during the dry season water source would also dry up, leading to water scarcity. It was until 2019 that SAHAS Nepal implemented Local Initiatives for Food Security Transformation (LIFT) project in the village and formed Hatemalo Women's Group, including 32 members.

vSAHAS Nepal in coordination with the local government, district drinking water limited, and like-minded organisation (HIRYSEDEC Nepal), constructed a drinking water system namely "one house one tap" where Nepalese Rupees 1,600,000 was collected through this joint venture. SAHAS Nepal took the lead role in the construction and mobilization of the fund effectively and efficiently. Adding to that, source identification and construction of an intake tank, a reservoir tank of capacity 13 m<sup>3</sup> and some fitting materials. Other resources were used for the construction of 32 taps in each house and the capacity building of group



members. The construction has immensely helped reduce women's drudgery and save time for communities.

***"We used to wake up early and run to get our turn at the earliest for fetching drinking water, if we are late, we must wait extra time just to get a gallon full of water. The tap construction has really reduced our crisis and now we can use as much water as we want" - Ramcheeta Karki***

The excess water is being used to irrigate vegetable cultivation around their homestead. Communities are delighted as drinking water is easily accessible to them. Hatemalo Womens Group has started saving practices among themselves and collected funds of around Nepalese 25,000. The members are very positive regarding vegetable cultivation and aim to establish their village as a vegetable

pocket area. Their plans include declaring their village as one house one tap village. They believe it is a crunch time to prove themselves as worthy and hardworking.

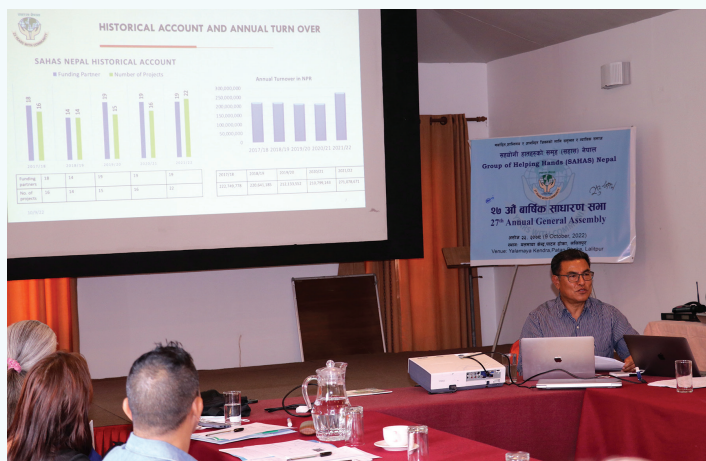
# ORGANISATIONAL ACTIVITIES

## 27<sup>th</sup> Annual General Assembly

Group of Helping Hands (SAHAS) Nepal organised the 27<sup>th</sup> Annual General Assembly on 9 October 2022 in Yalamaya Kendra, Lalitpur. Mr. Prasiddha Neupane, Social auditor also presented key concerns, methodology, impact in communities, sustainability in the programme and projects where social audit was conducted. Dr. Surendra Kumar Shrestha presented the overall organisational and financial progress in the open session where all SAHAS Nepal general members and staff participated. A series of questions, answers and a discussion were also conducted followed by the presentation.

## Outcome Impact Orientation Training:

Group of Helping Hands (SAHAS) Nepal organised OIO (Output Impact Orientation) training for staff of Local Initiatives for Food Security Transformation (LIFT) to



enhance their understanding of the OIO concept and to develop sound knowledge of reporting based on OIO framework. Three and half days long training was conducted from 27 to 30 September 2022. The major aims of the training were to make participants familiar with the key terms and concepts of Outcome and Impact Orientation and its importance in their project PME processes, and the BfdW requirements on OIO, enhanced knowledge and clarity Effect Chain development and formulation of Indicators, knowledge, and skills strengthened on monitoring,

data collection, analysis, clarity on progress reporting regarding BfdW reporting format, and enhance knowledge and skills of co-facilitators (Coordinators) of SAHAS Nepal on OIO facilitation and coaching. The training was facilitated by Ms. Bashuda Gurung, Consultant for BfdW, Mr. Raju Jati, Climate Change and Disaster Risk Reduction Coordinator, Mr. Sujan Lal Shrestha, Knowledge Management, Senior Monitoring, and Evaluation Coordinator, and Ms. Rumi Maharjan, Knowledge Management, Monitoring, and Evaluation Coordinator.







### Annual Review Meeting:

Group of Helping Hands (SAHAS) Nepal conducted two annual review meeting on 29 and 30 December 2022 in Hotel Tulsi, Pokhara in the participation of SAHAS Nepal Executive Board Members and Senior staff of SAHAS Nepal. Senior staff and project coordinators presented the best practices of their respective projects, creating a platform to learn and share. On the second day, a strategic plan was reviewed where board members facilitated themes and cross-cutting issues mentioned in the SAHAS Nepal Strategic Plan document.

### Social Service Day Celebration:

Group of Helping Hands (SAHAS) Nepal organised Social Service Day in its working areas with the theme 'Keep the soul as a witness and serve with mind,



words, and deeds'. At the central level, SAHAS Nepal participated in the central level program organised by Social Welfare Council followed by other events. At the district level different programs such as the sanitation program, awareness events, rallies, interaction on the importance of service to communities, and many others were organised with the participation of representatives from the local government helped to create a sense of ownership about serving the communities.

### Finance Professional Group Meeting

Group of Helping Hands (SAHAS)

Nepal organised a Finance Professional Group Meeting on 28 and 29 December 2022 in Hotel Tulsi, Pokhara. The major aim of PGM was to capacitate finance staff on the money works software as well as share their learning and challenges. On the first day of the PGM finance staff were oriented on the reporting and fund request format, policy highlights, discussion on the management letter, and procurement process and requirements. The second day was more focused on capacitating staff on the Moneyworks data center by a representative from Sustainable Solutions.





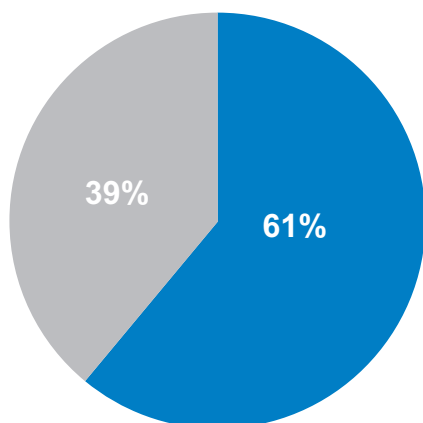
## HUMAN RESOURCE

SAHAS Nepal values its human resource team of highly committed professionals with varied experiences who are continuously working to

achieve organisation's vision, mission and goal. A total of 130 staff are currently working in 21 districts of Nepal. SAHAS Nepal maintains 'unity in diversity' by

recruiting qualified staff from different social backgrounds.

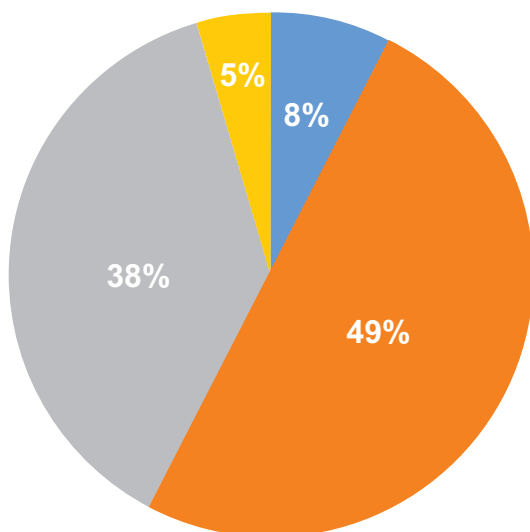
### Gender Composition



■ Male  
■ Female

Total staff - 145  
Male - 89  
Female - 56

### Ethnic Composition



■ Dalit  
■ Janajati  
■ Khas Arya  
■ Others

## LIST OF PROJECTS

S.N.	Name of Project	Districts	Funding Partner
1.	Local Initiatives for Food Security Transformation	Achham, Okhaldhunga, Udayapur, Mugu, Kalikot, Bajura, Kailali	BfdW Germany
2.	Establishing Model Food Secure Environmentally Sustainable and Climate Resilient Palikas	Kalikot and Jajarkot	Felm
3.	Socio-Economic Empowerment with Dignity and Sustainability	Rolpa	Stromme Foundation
4.	Climate Resilient Livelihood for Vulnerable and Marginalised Communities of Dailekh and Surkhet districts of Karnali Province	Surkhet and Dailekh	SODI
5.	Mobilising village communities and empowering youth to promote inclusive quality education in public school	Ramechhap	Childaid Network
6.	Adolescents led Resilient Livelihood for Terai Dalit Farmer	Siraha	INF/UK
7.	Inclusive and Quality Education for Girls in Bajura District	Bajura	INF UK
8.	Climate Resilient Model Village (Thakre Rural Municipality)	Dhading	MCC Nepal
9.	Climate Resilient Model Village (Ganga Jamuna Rural Municipality)	Dhading	MCC Nepal
10.	Rural Primary Education Project	Morang	MCC Nepal
11.	Local Initiatives for Food Security and Nutrition Enhancement	Morang	MCC Nepal
12.	Youth empowerment and eco-entrepreneurship Project	Morang	MCC Nepal
13.	Vocational Training Program for Youth in Morang	Morang	MCC Nepal
14.	Improving Food Security and Nutrition of Small holder farmers through an Agroecological approach	Kalikot and Jajarkot	Helvetas and Fastenaktion
15.	Sustainable Agriculture for Livelihood Security	Rasuwa	FdnF
16.	Improved food security and livelihood of the people affected by landslide in Gorkha district of Nepal	Gorkha	LWF
17.	Advancement and Learning Upliftment through Managing Youth Networks in Nepal	Rolpa	Stromme Foundation
18.	Livelihood Protection and Restoration Project	Udayapur	INF UK and Felm
19.	Travelteer	Kaski	Travelteer
20.	Youth Exchange	Rolpa	Act Now, NOREC
21.	Period Poverty	Ramechhap and Bajura	Rosie May foundation
22.	Trail Bride Suspension Unit	Okhaldhunga	DCC Okhaldhuga

# FINANCIAL REPORT

**G.P.Rajbahak & Co.**  
Chartered Accountants

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF GROUP OF HELPING HANDS (SAHAS) NEPAL

#### Opinion

We have audited the financial statements of Group of Helping Hands (SAHAS) Nepal, which comprise the Balance Sheet as at Ashad 32, 2079 (July 16, 2022), and the Income and Expenditure Statement and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the Financial Position of the organization as at Ashad 32, 2079 (July 16, 2022), and its financial performance and its cash flows for the year then ended in accordance with Nepal Accounting Standard [NAS].

#### Basis for Opinion

We conducted our audit in accordance with Nepal Standards on Auditing [NSA]. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

#### Other Matter

The auditor's report is intended solely for the intended users, and should not be distributed to or used by other parties.

#### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the organization ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.



Narayanchaur, Naxal, Kathmandu, Nepal, t: +977-1-4515682, 4515823, e: info@gpr.com.np, w: www.gpr.com.np

### Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement whether caused due to fraud or error, and to issue auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with NSAs will always detect a material misstatement when it exists.

As part of an audit in accordance with NSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on organization's ability to continue as going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the financial statements or, if such disclosure are inadequate, to modify our audit opinion. Our conclusions are based on the audit evidences obtained up to date of our auditor's report. However, future events or conditions may cause the organization to cease as a going concern.
- Evaluate the overall presentation, structure and content of the financial statement, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

### Report on Other Legal and Regulatory Requirements

We have determined to communicate following matters in accordance with the requirements of Social Welfare Act 2049, Income Tax Act, 2058 and other regulatory requirements: -

- We have obtained all the information and the explanations, which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
- Based on our audit, proper books of accounts as required by law have been kept by the organization.
- The Balance Sheet, the Income and Expenditure Statement and the Cash Flow Statement dealt with by this report are in agreement with the books of accounts maintained by the entity.
- In our opinion and to the best of our information and according to the explanations and from our examination of the books of accounts of the entity, we have not come across any case where the Manager or any office bearer of the organization have acted contrary to the provisions of law, or committed any misappropriation or caused any loss or damage to the





organization or acted in a manner, as would jeopardize the interest and security of the organization and its members.

- The operation of the organization has been conducted satisfactorily and operated within its jurisdiction and has been functioning properly.

**CA. Ashesh Rajbahak**  
*Partner*  
**G. P. Rajbahak & Co.**  
Chartered Accountants



Place: Kathmandu  
Date: September 30, 2022  
UDIN: 220930CA00278GH9pi

**As at Ashadh 32, 2079 (July 16, 2022)**

Particulars	Sch	Current Year Amount in NPR	Previous Year Amount in NPR
<b>Fixed Assets</b>	<b>1</b>	<b>25,324,627</b>	<b>25,150,262</b>
<b>Current Assets</b>			
Inventory	2	1,179,413	1,310,120
Debtors and Prepayments	3	1,024,425	3,032,934
Programme Fund Receivable	8	13,599,484	3,901,633
Cash in Hand	4	94,915	165,925
Cash at Bank	5	10,017,737	45,090,095
		<b>25,915,973</b>	<b>53,500,707</b>
<b>Current Liabilities</b>			
Gratuity		994,827	994,827
Creditors	6	15,172,130	11,465,350
		<b>16,166,957</b>	<b>12,460,177</b>
<b>Net Assets</b>		<b>35,073,643</b>	<b>66,190,792</b>
<b>Represented By</b>			
Gratuity Fund		1,539,273	2,860,029
Fixed Assets Capital Fund	7	9,481,540	9,154,622
Reserve SAHAS Nepal		12,494,464	12,402,824
Programme Fund Payable	8	11,558,367	41,773,318
		<b>35,073,643</b>	<b>66,190,792</b>

37

Dr. Pratap Kumar  
Shrestha  
Chairperson

Shrina Maharjan  
Treasurer

CA Ashesh Rajbahak  
Partner  
G.P. Rajbahak & Co.  
Chartered Accountants

Dr. Surendra Kumar  
Shrestha  
Executive Director

Somaya Gurung  
Administrative and  
Finance Manager

Date: 30.09.2022  
Lalitpur, Nepal

**Group of Helping Hands (SAHAS) Nepal**  
**Lalitpur**  
**Statement of Cash Flow**  
**For the year ended Ashadh 32, 2079 (July 16, 2022)**

Particulars	Current Year Amount in NPR	Previous Year Amount in NPR
<b>Surplus/(Deficit) for the FY</b>	<b>91,640</b>	<b>2,139</b>
Add back non cash items		
Depreciation	118,649	121,979
<b>Change in Working Capital</b>		
(Increase)/Decrease in Inventory	130,708	(150,214)
(Increase)/Decrease in Debtors and Prepayments	2,008,509	559,709
Increase/(Decrease) in Gratuity	-	(2,365,697)
Increase/(Decrease) Creditors	3,706,780	1,328,385
	<b>6,056,286</b>	<b>(503,699)</b>
<b>Cash flow from Investing Activities</b>		
Purchase of Fixed Assets and movement in Capital Fund	33,903	(311,376)
Increase/(Decrease) in Gratuity Fund	(1,320,756)	(1,896,568)
	<b>(1,286,853)</b>	<b>(2,207,944)</b>
<b>Cash flow from Financing Activities</b>		
(Increase)/Decrease in Project Fund Receivable	(9,697,851)	(159,030)
Increase/(Decrease) in Project Fund Payable	(30,214,951)	28,451,501
	<b>(39,912,801)</b>	<b>28,292,471</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalent</b>	<b>(35,143,368)</b>	<b>25,580,828</b>
<b>Cash and Cash Equivalent at the beginning of period</b>	<b>45,256,020</b>	<b>19,675,192</b>
<b>Cash and Cash Equivalent at the end of period</b>	<b>10,112,652</b>	<b>45,256,020</b>



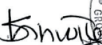
Dr. Pratap Kumar  
Shrestha  
Chairperson



Shrinu Maharjan  
Treasurer



CA Ashesh Rajbahak  
Partner  
G.P. Rajbahak & Co.  
Chartered Accountants



Dr. Surendra Kumar Shrestha  
Executive Director



Somaya Gurung  
Administrative and  
Finance Manager

Date: 30.09.2022  
Lalitpur, Nepal

**Group of Helping Hands (SAHAS) Nepal**  
**Lalitpur**  
**Consolidated Income and Expenditure Statement**  
**For the year ended Ashadh 32, 2079 (July 16, 2022)**

Particulars	Sub-Sch	Current Year Amount in NPR	Previous Year Amount in NPR
<b>Income</b>			
Subscription Fee		10,500	900
Donation		1,234,790	403,436
Interest on Bank Deposit		64,559	157,524
Programme Overhead		397,133	229,496
Miscellaneous Income		260,592	56,835
Donation for COVID		81,652	-
Recovery of Vehicle Cost		49,000	14,513
RMF - Grant		223,538	-
INF - Grant (Video Making)		370,359	-
Recovery from Projects		268,478,189	210,797,816
<b>Total</b>		<b>271,170,311</b>	<b>211,660,520</b>
<b>Expenditure</b>			
<b>Organization</b>			
<b>Program</b>			
Project Support		251,868	141,657
Project Write Off		72,797	75,425
Preparation Fee		166,878	233,187
Meeting & Workshop		1,470	-
Documentation & Publication		62,772	-
Monitoring, Consultancy & Networking		559,874	20,000
Relief - COVID 19		-	69,000
INF - Video Production		386,181	-
RMF - Period Poverty		161,830	-
Salaries & Benefits - Program Staff		446,133	10,833
Salaries & Benefits - Admin Staff		-	5,000
Organisation Admin Cost		291,929	123,483
Travel		20,100	-
Audit Fee		60,000	60,000
Depreciation		118,649	121,979
<b>Total Recurring Organization</b>		<b>2,600,482</b>	<b>860,565</b>
<b>Program Fund Expenses</b>			
Program Expenses	8.1	268,478,189	210,797,816
<b>Total Recurring Program</b>		<b>268,478,189</b>	<b>210,797,816</b>
<b>Total Expenditure</b>		<b>271,078,671</b>	<b>211,658,380</b>
<b>Surplus/(Deficit)</b>		<b>91,640</b>	<b>2,139</b>

Significant Accounting Policies and Notes

37


Schedule 1 to 37 are integral part of the Financial Statements

  
**Dr. Pratap Kumar Shrestha**  
Chairperson

  
**Shrina Maharjan**  
Treasurer

  
**CA Ashesh Rajbahak**  
Partner  
G.P. Rajbahak & Co.  
Chartered Accountants

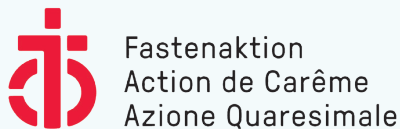
  
**Dr. Surendra Kumar Shrestha**  
Executive Director

  
**Somaya Gurung**  
Administrative and  
Finance Manager

Date: 30.09.2022  
Lalitpur, Nepal



## DEVELOPMENT AND FUNDING PARTNERS









P.O.Box 8975, EPC 1590

Lalitpur Nepal

Tel: 00977-1-5905671

Fax: 00977-1-5905670

Email: [info@sahasnepal.org.np](mailto:info@sahasnepal.org.np)

Web: [www.sahasnepal.org.np](http://www.sahasnepal.org.np)