Confidential

**Management Letter**

of

**Nepal Netra Jyoti Sangh**

**On Audit of**

**‘HEALTH RIGHT: Inclusive Eye and Ear and**

**Hearing Health in Karnali of Nepal’**

**Funded By:**

**German Ministry of Economic Cooperation and Development**

**(BMZ)**

**Implemented by:**

**CBM Christoffel-Blindenmission Christian Blind Mission e.v.**

for the period

December 1, 2020 to May 31, 2024

**Submitted by**

**S. Devkota & Company, Chartered Accountants**

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# Project Profile & Financial Summary

|  |  |
| --- | --- |
| **Organization Name:** | CBM Nepal & Nepal Netra Jyoti Sangh (NNJS) |
| **Project Name:** | HEALTH RIGHT: Inclusive Eye and Ear and Hearing Health in Karnali of Nepal |
| **Location:** | Tripureshwor, Kathmandu, Nepal |
| **Date of Visit** | 11-23 September 2024 |
| **Review Period:** | 1 December 2020 to 31 May 2024 |
| **Expenditure:** | NPR. 101,676,370.18  CBM Nepal’s Expenditure – NPR 1,675,052.71  NNJS’s Expenditure – NPR 100,001,317.47 |
| **Reviewed Expenditure:** | NPR. 101,676,370.18 (100%) |

# Detailed findings, actions implemented, and comments

The findings included under this section relate to the issues that have been identified and reported to the organization for their comments. The detailed findings based on our review procedures are provided henceforth.

# Section – 1: CBM Nepal

There are no observations to report.

# Section -2: NNJS

## **Disallowed Cost**

**Observation**

A total of NPR. 476,039 was considered as a disallowed cost during our audit review.

1. **Per diem/Allowance**

The "Per diem/Allowance" section under Specific Requirements for Certain Types of Expenditures in the BMZ guidelines for the contract between CBM and NNJS states that for payments of per diems/allowances to project staff during monitoring visits, as well as to training participants and trainers, the following applies:

* Project staff should not receive per diems/allowances for training courses conducted at the project location that do not involve travel. However, external participants who must travel for the training are eligible for these payments.
* If lunch for all participants has already been budgeted in the project proposal, it must be verified whether the per diems/allowances have been reduced by 40% in accordance with the German Federal Travel Expenses Act (Bundesreisekostengesetz). This reduction also applies to trainers, government representatives, and project staff who facilitate or accompany the training. Otherwise, such payments may be deemed "sitting allowances," which are not permitted.

It was noted that NNJS issued travel allowances to doctors, volunteers, and health staff during a surgical campaign and surveys, as documented in a memo dated July 6, 2021. Additional daily subsistence allowances (DSA) were given to the staff involved; Eye Specialist, Program Manager, Field Workers, and others amounting to NPR 3,500, 2,500, 2,000, and 1,000, respectively. However, the BMZ contract stipulates that any allowances given to officials during campaigns and programs are not eligible for expense recognition.

Project staff received food and accommodation, as well as travel costs totaling NPR 1,109,977 during field visits. **Out of this amount, 40% (NPR 443,991) is considered sitting allowances and is therefore ineligible.** Details of such allowance provided are attached in[**Annexure 1.**](#_Annexures)

1. **Cost Support to Health Facilities for accessibility renovation work. *(JV-233 2021-12-30)***

* Under activity A02.11, specifically 2.2.8 regarding the Improvement of Accessibility at Primary Health Centers, NNJS provided financial support for the repair and renovation of health facilities. Contracts were established between the NNJS and six different municipalities, with funds disbursed in advance upon signing the contracts. The terms of contract stipulated that each municipality would oversee the cost and repair work at the designated health facilities according to the accessibility improvements planned.
* As per the terms of the contract upon completion of the renovations, municipalities were required to submit bills/invoices and payment slips related to the actual work conducted. However, NNJS has booked the expenditure and charged to project at the time of advance provided to municipalities without obtaining bills/invoices and payment slips that validate the repairs and the associated costs. Further completion report was not obtained till the date of our review.
* A total of NPR 32,048 was paid to the following municipalities:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **S. N.** | **Cost provided to** | **Beneficiary Health Facilities** | **Amount** | **Remarks** | **Management’s Response** |
| 1 | Gurvakot Nagarpalika | Sahare HF and Dahachaur HF | 23,000 | Out of NPR 280,000 advance provided, NPR 257,000 work completion report and bills invoices obtained | This amount will be refunded. |
| 3 | Narayan Nagarpalika, Dailekh | Nepal Recross Society, Akha Upachar Kendra and Bilashpur HF | 9,048 | Out of NPR 420,000 advance provided NPR 410,916 work completion report and invoices available. | This amount will be refunded. |
| **Total** | | | **32,048** |  |  |

**Effect**

Expenses amounting NPR 476,039 charged project is disallowed cost.

**Risk**

High

**Recommendation**

NNJS should refund the disallowed cost NPR 476,039 to CBM Global Nepal.

***Management Response***

**Per diem/Allowance**

We acknowledge and agree with the auditors' observations and sincerely apologize for the violation of the German Federal Travel Expense Act. We assure you that the excess amount of perdiem and cost support to municipalities totaling NPR 476,039 will be refunded to the donor.

## **Procurement of Goods and Services**

**General Observations**

* Organization had no practice of maintaining purchase requisition form.
* Comparative Charts were not dated.
* There was no practice of issuing Request for quotation disclosing specifications of goods required, due date of submission bids to ensure that bids were submitted by the bidders within due date and timely submission of quotations by bidders.
* Organization had no practice of maintaining Goods Received Note (GRN) and quality check report on receipt of goods.
* Purchase Orders were maintained in few procurements in Central NNJS while practice of raising Purchase Order was not followed in Surkhet Field Office.

**Other Observations**

* **Medicine, Medicaments and Surgical Items Purchased**

We noted that medicine purchased amounting NPR 3,658,000 from Royal Medico Pharma Surkhet for medical campaigns in its operational area during 2022 and 2024 (FY 2022 1,275,756.50, FY 2023 2,351,624 and FY 2024 30,620). The organization did not adhere to the established procurement process for these purchases, opting instead for direct purchases based on immediate needs. Further, during our field visit at Surkhet office we found that medicine was purchased at Maximum Retail Price without negotiating discount.

According to Section 11(4) of the Good Purchase and Procurement of Finance and Administration Policy for NNJS field offices:

* Direct purchases up to NPR 20,000 on approval from the Executive Director and Chief Secretary.
* For procurement between NPR. 20,000 to NPR 200,000, a request for quotation with proper specifications must be prepared, and at least three quotations should be obtained from the market.

However, we noted the field offices sourced necessary items from the local market and the following issues were observed:

* Purchase requisitions and the quantity of items needed for each camp were not maintained.
* The procurement threshold was not followed, leading to direct purchases from vendors with available stock.
* Goods receipts note and quality check report were not prepared on receipts of goods.

Details of the items purchased directly without adhering to the procurement threshold are as follows:

|  |  |  |
| --- | --- | --- |
| **V#; Date** | **Particulars** | **Amount** |
| JV-210; 2021.12.26 | Medicine purchase for Surgical Camp Dullu paid to Dailekh Paschimanchal Distributor | 50,441 |
| JV-211; 2021.12.26 | Medicine purchase for Surgical Camp Dullu paid to Dailekh Nabin Drug House | 73,089 |
| JV-212; 2021.12.26 | Medicine purchase for Surgical Camp Dullu paid to Dailekh Medisurg Labotronix | 64,975 |
| JV-213; 2021.12.26 | Medicine purchase for Surgical Camp Dullu paid to Dailekh Paschimanchal Medi Distributor | 36,260 |
| JV-229; 2022.12.26 | Medical Items purchase for Eye Surgical Camp at Gurvakot, Surkhet paid to Royal Medico Pharma | 90,952 |
| JV-230; 2022.12.26 | Medical Items purchase for Eye Surgical Camp at Chamunda, Dailekh paid to Royal Medico Pharma | 50,305 |
| JV-231; 2022.12.26 | Medical Items purchase for Eye Surgical Camp at Chamunda, Dailekh paid to Royal Medico Pharma | 70,997 |
| JV-232; 2022.12.26 | Medical Items purchase for Eye Surgical Camp at Rakam Dailekh paid to Royal Medico Pharma | 50,055 |
| JV-233; 2022.12.26 | Medical Items purchase for Eye Surgical Camp at Rakam Dailekh paid to Royal Medico Pharma | 115,186 |
| JV-234; 2022.12.26 | Medical Items purchase for Eye Surgical Camp Dullu, Dailekh paid to Royal Medico Pharma | 164,667 |
| JV-235; 2022.12.26 | Medical Items purchase for Eye screening Camp at Rakam, Dailekh paid to Royal Medico Pharma | 66,452 |
| JV-236; 2022.12.26 | Medical Items purchase for Eye screening camp at Dullu, Dailekh paid to Royal Medico Pharma | 74,285 |
| JV-237; 2022.12.26 | Medical Items purchase for Eye screening camp at Chamunda, Dailekh paid to Royal Medico Pharma | 50,344 |
| Medicine purchase for Dailekh Camp paid to Rawat Medical Hall | 52,270 |
| Medicine purchase for Simta Camp paid to Rawat Medical Hall | 101,319 |
| JV-322; 2022.12.26 | Medical items purchased for Dailekh camp paid to Medisurg Labotronix | 30,928 |
| Medical items purchase for Dailekh camp paid to Nabin drug house | 57,202 |
| Medical items purchase for Dailekh camp paid to Paschimanchal Distributor | 28,654 |
| Medical items purchase for Dailekh camp paid to Paschimanchal Medi Distributor | 61,816 |
| Medical Items purchase for Simta eye surgical camp paid to Medisurg Labotronix | 64,975 |
| Medical Items purchase for Simta eye surgical camp Paid to Nabin Drug House, Surkhet | 73,239 |
| Medical Items purchase for Simta eye surgical camp paid to Paschimanchal Distributor | 37,612 |
| Medical Items purchase for Simta eye surgical camp paid to Paschimanchal Medi Distributor | 76,645 |
| JV-487; 2022.12.26 | Medicaments purchase for Vagwatimai RM, Dailekh cataract screening camp paid to Surkhet Eye Hospital | 24,000 |
| JV-492; 2022.12.26 | Medicaments (Auromox) purchase for eye surgical camp paid to Sweekriti Medisales, Ktm | 22,500 |
| JV-508; 2022.12.26 | Medicaments purchase of cataract screening for Bestada, Dailekh surgical camp paid to Royal Medico Pharma | 33,267 |
| JV-265; 2022.12.26 | Medical Items purchase for Eye Screening Camp at Simta/Rakam Surkhet paid to Royal Medico Pharma | 103,939 |
| JV-464; 2022.6.19 | Medical Items purchase for Mugu eye screening/surgical camp paid to Royal Medico Pharma | 113,474 |
| JV-465; 2022.6.19 | Medical Items purchase for Mugu eye screening/surgical camp paid to Royal Medico Pharma | 82,281 |
| JV-466; 2022.6.19 | Medical items purchase for Jumla/Mugu Eye Surgical Camp. paid to New Asthika Suppliers | 68,582 |
| JV-467; 2022.6.19 | Medical Items purchase for Jumla eye screening/surgical camp paid to Royal Medico Pharma | 87,498 |
| JV-113; 2022.9.25 | Medicaments purchased for Gurvakot Surgical Camp paid to New Aastika Suppliers | 26,278 |
| JV-159; 2022.11.6 | Surgical medicaments purchased for Camps from Shuvalaxmi Enterprises | 249,730 |
| JV-471; 2023.3.31 | Medical items purchase for Piplang Humla paid to Royal Medico Pharma | 99,351 |
| JV-475; 2023.3.31 | Medical items purchase for Kalikot Surgical Camp paid to Royal Medico Pharma | 98,008 |
| JV-491; 2023.3.31 | Medical items purchase for Gamtha Mugu Camp paid to Royal Medico Pharma | 100,587 |
| JV-492; 2023.3.31 | Medical items purchased for Gamgadi Mugu Camp paid to Royal Medico Pharma | 100,587 |
| Medicaments purchase for screening camp Jumla paid to Royal Medico Pharma | 36,925 |
| JV-580; 2023.3.31 | Medical items purchased for Piplang Humla Gamgadi, Gamtha Mug & Kalikot camp paid to Himalaya Eye Hospital | 255,105 |
| JV-305; 2023.01.08 | Medical Items purchase for Eye Surgical Camp at Simta Surkhet paid to Royal Medico Pharma | 113,428 |
| JV-431; 2023.3.22 | Medicaments purchases for Mugu Cataract Screening camp paid to Royal Medico Pharma | 104,247 |
| JV-432; 2023.3.22 | Payment of medicaments purchase for cataract screening camp at Kalikot Manma paid to Royal Medico Pharma | 106,150 |
| JV-505; 2023.4.11 | Medical items purchase for Naumule Camp paid to Royal Medico Pharma | 71,552 |
| JV-533; 2023.4.26 | Medicaments purchase for Simikot Surgical Camp paid to Royal Medico Pharma | 86,174 |
| JV-535; 2023.4.26 | Medicaments purchase for Simikot Surgical Camp paid to Royal Medico Pharma | 22,670 |
| JV-537; 2023.4.26 | Medicaments purchase for Shreenagar, Humla camp paid to Royal Medico Pharma | 155,183 |
| JV-539; 2023.4.26 | Medicaments purchase for Mugu camp paid to Royal Medico Pharma | 134,718 |
| JV-541; 2023.4.26 | Medicaments purchase for Tanzakot, Humla camp paid to Royal Medico Pharma | 158,799 |
| JV-543; 2023.4.26 | Medicaments purchase for Naumule, Dailekh camp paid to Royal Medico Pharma | 64,089 |
| JV-545; 2023.4.26 | Surgical medicaments purchase for Camps paid to New Aastika Suppliers | 92,095 |
| JV-617; 2023.5.21 | Medicaments purchased for Jumla camp paid to Royal Medico Pharma | 61,360 |
| JV-098; 2023.10.10 | Medicine purchase for eye surgical camp at Chandanath Jumla paid to Royal Medico Pharma | 102,019 |
| JV-099; 2023.10.10 | Payment of medicine purchase for eye surgical camp at Hima RM Jumla paid to Royal Medico Pharma | 95,689 |
| **Total** | | **4,412,955** |

* Further, we noted the following on review of supporting documents and vouchers relating to procurement;

| **V#; Date** | **Particulars** | **Amount** | **Observation** | **Management’s Response** |
| --- | --- | --- | --- | --- |
| JV238; 2021.12.31 | **2.2.3 Medical Equipment for Health Facilities**  Purchase of Medical Equipment for distribution to hospitals | 16,220,380 | * As per Financial and Administrative policy of NNJS, for purchase above NPR. 500,000 in Central NNJS, organization is required to follow tender process. We noted that such was not complied with, and direct procurement was conducted. * Multiple items were procured and distributed to hospitals, health facilities and EECs. It Is necessary to maintain a summary sheet on items procures, items distributed and any remaining balance item. However, such was not available for review as distribution was made collectively, tracking of equipment supported could not be done. | * As per Chapter 4, Section 11(4) (AA) of NNJS financial policy, no quotations and tendering process is required if the procurement committee decides that the specified goods are to be procured from the manufacturer company’s Authorized dealer in Nepal. That’s why, the tendering process is not done and direct procurement was made. * Further in the point of documentation regarding distributing of the equipment, we acknowledge the observation of the auditors and ensure that proper documentation of the distribution will be made in the future. |
| JV199; 2022.12.11 | **2.2.3 Medical Equipment for Health Facilities**  Purchase of Medical Equipment for distribution to hospitals | 756,366 | * Meeting minute of Procurement Committee on procurement of equipment decision was not available. * As per Financial and Administrative policy of NNJS, for purchase above NPR. 500,000 in Central NNJS, organization is required to follow tender process. WE noted that such was not complied with, and direct procurement was conducted. * Quotations from 3 vendors were obtained, however, the medium of notice through which the vendors were communicated was not available. Open quotation procedure was opted instead of tendering. * Request for quotation disclosing proper specifications of equipment necessary was not available. The due date of quotation submission cannot be verified due to lack of RFQ document. | * The minutes of procurement committee dt.2078.06.18, has been attached herewith. The subject expert Dr Binita Singh has recommended the specification and brand to be procured and procurement committee has decided accordingly. * As per Chapter 4, Section 11(4) (AA) of NNJS financial policy, no quotations and tendering process is required if the procurement committee decides that the specified goods are to be procured from the manufacturer company’s Authorized dealer in Nepal. That’s why, the tendering process is not done and direct procurement was done. * Further in the point of other documentation regarding the procurement process, we acknowledge the observation of the auditors and ensure that proper documentation will be done in the future. |
| JV-377; 2022.04.28 | **2.2.2. Equipment of Basic Health Stations; 2.2.3. Establishment an integrated eye and ear health service in Primary Health Centers**  Purchase of Laptops and 4 Auto lensometer purchase for EECs. | 786,510 | * Original quotations from vendors for Lens purchase were not available. * Store Dhakila Form from the PEEC was not available. | Regarding the documentation of the procurement process, we acknowledge the observation of the auditors and ensure that proper documentation will be done in the future. |
| JV-199; 2021-12-22 | **2.2.3. Establishment an integrated eye and ear health service in Primary Health Centers**  4 pcs Invertor & 8 pcs battery purchase for support to eye care center for 4 Primary Eye and Ear Centers (PEECs) from Roadies Auto | 350,000 | * Legal documents of Crystal Digital Multi system were not available. * RFQ with proper specification of the type of inverter and battery needed was not available. * Original quotations from vendors were not available. * Store Dhakila Form from the PEEC was not available. |
| JV-386;  2022.04.28 | **1.1.3. Design and production of information material;**  Design & printing expenses of IEC materials (A4 size Stickers/Flex/poster/Pamphlet/Browsers) Payment made to Rama and Sons print service Pvt. Ltd. | 296,766 | * There was no stamp of vendors on quotation. * Good Receipt Note was not available. |
| JV-495;  2023.03.31 | **1.1.4.Wall paintings in central places in communities;**  Payment of hoarding board expenses of Gurvakot, Barahataal, Narayan Bazar & Dullu @ 2 per location made to Buddha Arts. | 252,117 | * RFQ did not specify the areas of wall painting and the size of the hoarding board. Lack of proper specification may hinder the actual need output due to lack of communication to bidders, * On completion of work, photographs and work completion certificate based in individual field area and number of paintings completed were not available. * The tax clearance certificate of vendor Buddha Art and Shakya Art were incomplete, missing the required tax officer’s signature and stamp. * Good Receipt Note was not available. |
| **1.1.6. Production of information** **boards for schools and public place**s;  Payment of wall painting expenses of Gurvakot, Barahataal, Narayan Bazar & Dullu @ 6 per location made to Buddha Arts. | 136,117 | Regarding the documentation of the procurement process, we acknowledge the observation of the auditors and ensure that proper documentation will be done in the future. |
| JV-620;  2023.05.26 | **3.1.3. Revision of the National Health Strategy;**  Payment of Bag purchase cost paid to Shiwakoti Bag Udhyog. | 228,899 | The distribution sheet was not available. | The bags were distributed but the distribution sheet was not prepared. |
| JV-203;  2022.12.13 | **1.1.3. Design and production of information material;**  Payment of 3 Radio jingle story prepaid & production expenses paid to Uma al Acharya | 70,588 | Consultant Uma Lal Acharya CV was not available. | The CV was duly received from Uma Lal Acharya but was misplaced during the auditor’s review. |
| JV-235;  2021.12.31 | **Capacity Development NNJS;**  22 participants lodging & fooding cost of 3night & 4days.  Payment made to Gorkha Garden Hotel Pvt. Ltd | 529,918 | As per Clause 11(4) of Rules and Regulation Finance, it requires at least three quotations for procurements exceeding NPR 20,000; however, procurement policy was not followed. | We acknowledge the observation of the auditors and ensure that NNJS’s financial policy will be followed strictly in the future. |
| JV-71;  2021.09.23 | **Project Monitoring;**  Payment of 9-day vehicle hire during social audit at Dailekh made to Milan Reserve Sewa. | 117,000 | * As per Clause 11(4) of Rules and Regulation Finance, it requires at least three quotations for procurements exceeding NPR 20,000; however, procurement policy was not followed. * There was no logbook available. * There was no agreement available with Milan reserve Sewa. | * We acknowledge the observation of the auditors and ensure that NNJS’s financial policy will be followed strictly in the future. * Regarding the documentation, we ensure that proper documentation will be done in the future. |
| JV-71;  2022.09.07 | **1.1.5. Video spot production;**  Payment of video production cost regarding eye health awareness made to Uma Lal Acharya | 76,470 | * Consultant Uma Lal Acharya CV was not available. | The CV was duly received from Uma Lal Acharya but was misplaced during the auditor’s review. |
| JV-051  2022.08.29 | **2.2.1. Baseline study on ear and hearing care;**  Payment of consultant fee for Evaluation of proposals on Ear & hearing loss Survey in Karnali | 80,000 | * The final report for Evaluation of proposals on Ear & hearing loss Survey in Karnali conducted by Dhaka ram Bhandari was not available. * There was no final completion report available. | Regarding the documentation, we acknowledge the observation of the auditors and ensure that proper documentation will be done in the future. |
| JV-214  2022.12.14 | **Activity A01.13 Training of health personnel on emergency response measures**  Payment to resource person Bijay Singh Thakuri for emergency response training | 176,475 | An amount of Rs. 176,475 was paid to Mr. Bijay Singh Thakuri, the resource person. However, as per the financial policy, obtaining three quotations is mandatory for such transactions, and this requirement was not fulfilled. |  |
| JV-216  2022.12.14 | **Activity A01.13 Training of health personnel on emergency response measures**  Payment to Hotel Man Sarovar for 3 days food and accommodation. | 139,329 | The documents highlighting the procurement procedures with the hotel were not available. | Due to the unavailability of other hotels in the area, the booking was made directly, and the standard procurement process could not be followed. |

**Effect**

Lack of standard procurement procedures during procurement of goods and services may result in a lack of transparency, which may result in substantial monetary loss.

**Risk**

Medium

**Recommendation**

The standard procurement procedures complying with the policies of NNJS should be followed on each of the procurement and in case any deviation is required a waiver should be obtained.

**Management’s Response**

**General Observations:**

The Surkhet office did not maintain the Purchase Order (PO) due to inefficiencies in the accounting staff. We acknowledge this lapse and assure you that all necessary documents will be properly maintained moving forward.

**Medicine, Medicaments and Surgical Items Purchased**

The medicines were directly purchased by the Surkhet office. Due to inefficiencies in the Surkhet staff and an oversight from NNJS central, the procurement did not fully adhere to NNJS financial policy. We acknowledge this lapse and assure strict compliance with BMZ regulations and NNJS policy moving forward.

* Regarding the medical and surgical items for the surgical camps, we had to purchase them on an ad hoc basis. Authorized letter attached (It was authorized to Project Manager, Mr. Man Bahadur to proceed all the activity related procurements from the field office Surkhet).
* We acknowledge the observation of the auditors and ensure that NNJS’s financial policy will be followed strictly in the future.
* Regarding the documentation of the stock maintenance, we acknowledge the observation of the auditors and ensure that proper documentation will be done in the future.
* We have addressed each of the auditor's observations individually in the table above. We acknowledge the lack of proper documentation in certain instances and assure you that a higher standard of documentation will be maintained in the future, particularly regarding procurement processes.

## **Non-compliance with Legal Provisions**

**Observation**

### **Non-compliance with the provisions of Income Tax Act, 2058**

* Section 88 of Income Tax Act, 2058, states that 15% tax shall be levied on payment made to individuals on allowances granted and 10% tax on rental service in case of PAN registered service provider and 1.5% for VAT registered. We noted certain discrepancies where medicine and medicaments purchased above NPR. 50,000 tax at the rate of 1.5% was not withheld by Surkhet NNJS. Also, in few cases, tax was not withheld in allowance and hiring expenditure. A total of NPR. 133,602.14 was not withheld as tax by NNJS, details of which are presented on [*Annexure 2.*](#_Annexures)
* Secondly, as per section 8 of the Income Tax Act of 2058, any payments made by an employer to an employee in any form during an income year should be considered when calculating the individual's earnings from employment in that same income year. We noted that communication costs were provided to staff of NPR. 592,150 was provided as communication cost. However, were not computed as income in the salary tax computation, neither 15% TDS in the form of allowance provided were deducted.

### **Non-compliance with the provisions of the Labor Act, 2074**

* As per the section 52 of the labors act, 2074, The employer shall deduct ten percent of the basic remuneration of each labor, add cent percent to that amount and deposit the total amount for the purpose of provident fund. However, in our review, we noted that the same has not been complied with.
* As per Section 53 of the labors act, 2074, Every employer shall deposit an amount equivalent to 8.33 % of the basic salary of each worker every month for the purpose of gratuity. However, in our review, we noted that the same has not been complied with.
* As per section 54 of the labor act, 2074, The employer shall procure accidental insurance of at least seven hundred thousand rupees covering all kinds of accidents for each labor. However, in our review we noted that accidental insurance coverage was only for five hundred thousand rupees.

**Effect**

Non-compliance with the legal statutory provisions may attract fines, penalties, and actions from regulatory authorities.

**Risk**

High

**Recommendation**

It is recommended that the management should comply with the aforementioned provisions of the Income Tax Act and Labor Act.

**Management’s Response**

**Non-compliance with the provisions of Income Tax Act, 2058**

We acknowledge the auditor's observation regarding non-compliance with the Income Tax Act 2058. This issue arose due to a lack of awareness among field staff. Moving forward, we will provide proper training to the staff and ensure that TDS is deducted on all eligible transactions.

**Non-compliance with the provisions of the Labor Act, 2074**

The salaries of project staff were budgeted on a gross basis, which included salary, PF, and gratuity. As a result, we were unable to provide additional PF and gratuity. Moving forward, we will prepare the salary budget with a clear bifurcation of PF and gratuity components.

## **Inadequate/Inappropriate Supporting Documents**

**Observations**

Expenses should be accounted for only after obtaining sufficient and appropriate supporting documents substantiating the same. However, the following expenses were booked without obtaining sufficient and appropriate documents substantiating the expenses incurred.

| **V#; Date** | **Particulars** | **Amount** | **Observation** | **Management Response** |
| --- | --- | --- | --- | --- |
| JV16; 2021.08.05/ JV18;  2021.08.05/JV19;  2021.08.05/JV20;  2021.08.05/JV 391;  2022.04.29 | **Activity A01.08 Training of eye and ear health workers**  Payment to resource person | 5,000/  6,000/  8,000/  20,000/  5,882 | Total of Rs. 44,882 has been paid to resource person namely, Dr. Shakti Prasad Subedi (Eye), Arun Kumar Gupta (Ophthalmic Assistant), Prem Dixit (Sr. Ophthalmic Officer), Dr. Santosh Basnet (ENT) and Dr. Paras Paudel. However, an agreement with the resource person was not available. |  |
| JV112;  2021.11.16 | **Activity A02.16 Audiology training of state health personnel**  Payment to 5 trainees for training of state health personnel in collaboration with Surkhet Province Hospital | 176,470 | Payment made to training participants through bearer cheques instead of account payee cheques. | The payment was made to three participants through a single cheque. Ideally, separate cheques should have been issued to individual participants. We acknowledge this oversight and will ensure proper adherence to payment procedures moving forward. |
| JV54;  2023.08.24 | **Activity A02.16 Audiology training of state health personnel**  Payment to 2 trainees, Kusun Yadav and Sristi Khadka for Audiometry training | 70,588 | Account payee cheques were made to one training participants name instead of individual name. Further acknowledgement of payment received from Sristi Khadka was not available. |
| JV56;  2023.05.07 | **Activity A02.16 Audiology training of state health personnel**  Payment to 5 trainees for travel and allowance for Otology training | 227,386 | Account payee cheques were made to one training participants named Himal Neupane instead of individual name. Further acknowledgement of payment received from other participants was not available. |
| JV663;  2023.06.21/JV687;  2023.06.27/JV107;  2023.10.11/JV205;  2023.12.29 | **Activity 2.3.1. Cataract surgery at Surkhet Eye Hospital**  Payment for reimbursement of surgery costs to Surkhet Eye hospital at a fixed rate and lab costs for services provided to project beneficiaries | 550,560/  124,320/  109,520/  79,920 | Reimbursements for surgery costs at a rate of NPR 2,100 to Surkhet Eye Hospital for the surgery cost, and starting in April 2024, a lab cost of NPR 850 per person has also been reimbursed to Surkhet Eye Hospital. However, the MoU between NNJS and SEH does not specify the reimbursement rates for the hospital or the additional lab costs implemented from October 2023. Additional decision meeting minutes attached. | The lab cost has been reimbursed on the basis of the meeting minutes. The separate MOU was not entered for this amount. |

Other general observations are as follows:

***Activity A02.16 - Audiology Training of State Health Personnel***

This activity involves providing training to state health personnel in collaboration with Surkhet Province Hospital, under an MOU signed between NNJS and the hospital. The MOU outlines specific responsibilities and requirements for the training, including curriculum development, trainee compensation, and material expenses.

**Observations:**

* **Curriculum Submission**: According to the MOU, the hospital is required to develop and submit a training curriculum to NNJS. However, no curriculum document was available for review.
* **Training Material Expenses**: The MOU specifies an allocation of Rs. 44,000 per trainee to be paid to the hospital, with 15% designated for training materials. Despite this, NNJS separately incurred an additional Rs. 114,985 for stationery and other training materials, exceeding the stipulated allocation.
* **Training Topic/Activity Change**: The MOU specifies “Otology training” for this activity; however, “Audiometry” training was conducted in July 2023 at BN Community Ear Care service.

**Effect**

The genuineness of the expenses incurred may not be established in case of the inadequate supporting documents.

**Risk**

Medium

**Recommendation**

Incomplete supporting documents may not justify the occurrence of the transaction. Hence, we recommend to the management that sufficient and appropriate documents substantiating the existence of the transaction should be obtained before booking expenses.

**Management Response**

The training material mentioned in the MOU doesn’t include the stationery cost. So we incurred stationery cost separately.

## **Other Issues**

### **Cash and Bank Management**

As per Clause 2.8 of the Project Contract between NNJS (Nepal Netra Jyoti Sangh) and CBM (Christoffel Blindenmission Christian Blind Mission), the designated bank account(s) must be in the name of the registered legal entity or a subsidiary of the partner. Additionally, the account should not be in the name of an individual and must be used exclusively for this project as outlined in the contract. However, during our review, we noted that a separate bank account ***Bank of Kathmandu- 01171028524*** dedicated solely to the project was only opened from August 2022. Prior to this date, the bank account used was not exclusively for this project.

Also, the Petty cash register was not maintained.

**Effect**

* In the absence of audit contract and management letter genuineness of the expenses incurred may not be established.
* Failure to maintain separate bank account for the HEALTH RIGHT project is non-compliance of the provision of project agreement.

**Risk**

Low

**Recommendations**

* Audit cost should be supported with an audit contract and management letter along with project audit report.
* Comply with the provision of the project agreement by opening separate bank accounts for the Health Project.

**Management Response**

There has been a delay in opening the dedicated bank account for the project. Although we opened a new bank account in August 2022. We will maintain the petty cash register in the upcoming date.

### **Human Resource Related Issues**

**Observation**

The following were the issues related to the personnel file review:

* **Raj Bahadur Rawat**: The appointment letter covers the periods from 15th April 2021 to 31st March 2022 and from 16th April 2022 to 31st March 2023. However, his actual work tenure was from 15th April 2021 to the end of December 2022. Notably, the 15 days in April 2022 are not covered, and the file lacks documentation regarding his termination.
* **Nanda Kala Malla**: Although the appointment letter indicates a tenure until December 2023, she worked only until July 2023. There is no documentation regarding her termination, and her CV is not available in the file.
* Timesheets Man Bahadur Kunwar, Project Manager were not maintained.
* The curriculum vitae of the following employees was not available in the personnel file**:**
  + Prava Sunar
  + **Sima Kumari Shahi**
  + **Mina Devi Acharya**
  + **Santosh Pariyar**
  + **Amar Lawad**
  + **Man Bahadur Kunwar**

**Effect**

Weak internal control over human resource management system.

**Risk**

Medium

**Recommendations**

It is recommended to implement a standardized documentation checklist and conduct regular audits of personnel files to ensure all required documents are complete, accurate, and compliant with regulations.

**Management’s Response**

We acknowledge the observation of auditors and we will maintain the HR related documents in coming days*.*

### **Assets Management**

**Observation**

* **Fixed Assets Register**

A separate project wise fixed assets register disclosing the unique assets code, date of purchase, location was not maintained. Further there is no practice of taking the physical verification of fixed assets at least once a year. The inventory list provided included the same purchase date.

* **Inventory Register**

We noted that NNJS has no practice of maintaining the stock register for expendable items disclosing the receipts, issued and balance of quantities for the material purchased.

* **Vehicle Logbook**

Surkhet NNJS has no practice of maintaining a vehicle logbook that records the date and location of travel, kilometers traveled, and the user of the vehicle during travel for the vehicles purchased from the project.

**Effect**

Weak internal control over fixed assets and inventory management.

**Risk**

Medium

**Recommendation**

Management is recommended to maintain the separate project wise fixed assets register and inventory register .

**Management Response**

We accept our shortcomings regarding the proper document keeping of the project staff and hereby commit to following the standard procedures regarding the management of the inventory records.

### **Medicine Purchased for Screening Camp**

**Observation**

NNJS has purchased medicine for screening camp amounting NPR 4,066,621.50 and we found following discrepancies:

* **There is no practice of preparing inventory register of medicine disclosing purchased quantity, issued quantity and balance of quantity.**
* A Record of medicine used for screening purpose and distributed to patient/beneficiaries was not maintained.
* We found that surplus medicine purchased which was not used/consumed in the camp was returned to the NNJS Surkhet office which was lying at store without maintaining the records.

**Effect**

Lack of inventory management for medicines may lead to misuse of the medicine purchased.

**Risk**

Medium

**Recommendation**

NNJS should develop the system of preparing medicine consumption reports disclosing the purchase, issued and balance quantity of medicine.

**Management Response**

We acknowledge the observations of the auditors and accept that it was due to lack of knowledge and awareness of the staff. We will properly train the staff regarding maintaining purchase order, issued and balance of the consumables in the coming days.

### **Issue Related with equipment hand over documents**

**Observation**

Upon reviewing the equipment handover documents, we identified the following issues:

* Hand over documents were overwritten on the support provided to Karnali Provincial Hospital. (Handover date: 2022.09.01)
* The official stamp of the Primary Eye Care Centers was not affixed to the handover documents.
* There is no practice obtaining store entry records from Hospital, PECC and health post.
* NNJS distributed medical equipment to Karnali Province Hospital amounting NPR 4,866,337 on 1 September 2022 without obtaining Store Dakhila Form from the hospital. Further during our visit at Karnali Province Hospital, we found that equipment were not recorded in the store department of hospital.
* NNJS has not prepared a reconciliation sheet to track the purchase and distribution of equipment to the Hospital, PECC, and Health Post, nor was a distribution sheet attached to the equipment purchase voucher. Consequently, we could not verify whether all purchased equipment was distributed to these facilities.

**Effect**

Incomplete and tampered handover documentation for equipment compromises traceability and proper accountability of distributed items.

**Risk**

Medium

**Recommendation**

Establish standardized procedures for handover documents, including affixing official stamps, maintaining store entry records, and preparing reconciliation sheets to ensure equipment traceability across facilities.

**Management Response**

We acknowledge the observations of auditors and will strictly follow the standardized procedures regarding assets handover documentation, store management.

# Annexures

## **Annexure-1**

| **JV** | **Date** | **Staffs Name** | **Particulars** | **Amount** |
| --- | --- | --- | --- | --- |
| JV-516 | 2023.04.12 | Program Coordinator (Prakash Chandra Bhatta) | Payment of 5 day @ 2500 travel during Naumule Camp | 12,500 |
| JV-568 | 2023.04.29 | Program Coordinator (Prakash Chandra Bhatta) | Payment of 14days travel during 3 surgical camps at Tanjakot, Shreenagar Humla & Soru, Mugu camp | 35,000 |
| JV-662 | 2023.06.21 | Program Coordinator (Prakash Chandra Bhatta) | Payment of 4 days Travel during Ear camp from 8th June to 11th June 2023 (4 days) | 10,000 |
| JV-179 | 2023.12.14 | Program Coordinator (Prakash Chandra Bhatta) | Payment for 3 days travel for conducting exit meeting at Narayan and Dullu municipality of Dailekh district on date 12 Dec 2023 | 7,500 |
| JV-691 | 2023.06.27 | Program Coordinator (Prakash Chandra Bhatta) | Payment of 2-day travel during workshop | 5,000 |
| JV-242 | 2024.01.25 | Program Coordinator (Prakash Chandra Bhatta) | Payment of travel to Prakash Bhatta (PC, NNJS) for 8 days involved in Social Audit in Narayan and Dullu Mnc | 20,000 |
| JV-249 | 2024.02.28 | Program Coordinator (Prakash Chandra Bhatta) | Payment of 4-day travel during CBM partner review workshop, | 13,600 |
| JV-114 | 2021-11-16 | Program Manager (Man Bahadur Kunwar) | per day rs2500 allowance of 3.5 day | 8,750 |
| JV-163 | 2021-12-10 | Program Manager (Man Bahadur Kunwar) | per day rs2000 allowance of 7.5days. (Travel date:21Nov to 28 Nov 2021) | 18,750 |
| JV-130 | 2023.10.19 | Program Manager (Man Bahadur Kunwar) | Payment of 10-day travel (food cost) for conducting & management cataract surgical camp at Jumla | 25,000 |
| JV-222 | 2021-12-28 | Program Manager (Man Bahadur Kunwar) | per day rs2500 allowance of 2.5 day | 6,250 |
| JV-298 | 2022.03.09 | Program Manager (Man Bahadur Kunwar) | 4.5-day Staff Travel expenses of Dailekh Eye Surgical Camp. | 11,250 |
| JV-309 | 2022.03.16 | Program Manager (Man Bahadur Kunwar) | 1 Staff daily travel of 5 days of Simta Camp | 12,500 |
| JV-340 | 2022.04.11 | Program Manager (Man Bahadur Kunwar) | staff travel cost of 3day during Gurvakot surgery camp | 7,500 |
| JV-423 | 2022.05.31 | Man B. Bam, Nisha Bam & Ranjana Raskoti | 3-day travel cost paid to 3 staff of NNJS, Surkhet | 16,500 |
| JV-521 | 2022.06.30 | Program Manager (Man Bahadur Kunwar) | Staff travel expenses for 10 days during Jumla/Mugu Camp | 25,000 |
| JV-522 | 2022.06.30 | Program Manager (Man Bahadur Kunwar) | 5-day travel expenses during Bestada, Dailekh Surgical camp | 12,500 |
| JV-167 | 2022.11.23 | Program Manager (Man Bahadur Kunwar) | Payment of travel cost for 3 days during surgical camp management | 6,250 |
| JV-289 | 2022.12.29 | Program Manager (Man Bahadur Kunwar) | Payment of Travel expenses for Project Manager for 5 days in Dullu, Dailekh surgical camp | 12,500 |
| JV-71 | 2021-09-23 | Program Manager (Man Bahadur Kunwar) | Food & Travel cost of Project Manager Mr. Man Bahadur Kunwar for NNJS visit. Total 17 days Rs. 2500 | 43,750 |
| JV-77 | 2021-09-26 | Program Manager (Man Bahadur Kunwar) | Food & Travel cost of Project Manager Mr. Man Bahadur Kunwar of 3.5 days @ Rs. 2500 @ Rs. Dailekh visit | 8,750 |
| JV-88 | 2021-10-10 | Program Manager (Man Bahadur Kunwar) | Travel & accommodation cost of project manager Mr. Man Bahadur Kunwar for Mugu project visit. Total 8.5 days @ Rs. 2500 | 21,250 |
| JV-242 | 2021.01.11 | Program Manager (Man Bahadur Kunwar) | 7day travel expenses of Project Manager during MEAL Training & CNNJS attended at KTM. | 44,515 |
| JV-257 | 2021.01.30 | Program Manager (Man Bahadur Kunwar) | 13-day travel expenses of Project Manager during CNNJS visit for project annual reporting. | 55,880 |
| JV-307 | 2022.03.16 | Program Manager (Man Bahadur Kunwar) | Payment of Staff travel expenses (Food cost) for 8.5 days during CNNJS visit | 21,250 |
| JV-307 | 2022.03.16 | Program Manager (Man Bahadur Kunwar) | Payment of 8-day Local fare of staff | 2,410 |
| JV-405 | 2022.05.19 | Program Manager (Man Bahadur Kunwar) | 3.5-day travel expenses of project Manager (Man B Bam) at Simta & Dailekh PEECs. For Equipment handover | 8,750 |
| JV-424 | 2022.05.31 | Program Manager (Man Bahadur Kunwar) | 9.5-day daily travel cost during CNNJS visit | 26,250 |
| JV-029 | 2022.08.24 | Program Manager (Man Bahadur Kunwar) | Payment of 16 days (06 to 21 Aug 2022) travel expenses during Finalizing the evaluation of the proposals on EOI regarding Ear and hearing baseline survey conducting workshop on National Eye health Strategy, Project reporting & review in CNNJS, Kathmandu | 86,080 |
| JV-155 | 2022.11.06 | Program Manager (Man Bahadur Kunwar) | Payment of Travel expenses of Project Manager During CNNJS visit for 9days | 37,950 |
| JV-084 | 2023.09.14 | Program Manager (Man Bahadur Kunwar) | Payment for Travel claim of Man Bahadur Kunwar for 7 days | 17,500 |
| JV-249 | 2024.02.28 | Program Manager (Man Bahadur Kunwar) | Payment of 6-day travel during CNNJS attend for program work, | 29,200 |
| JV-179 | 2022.11.24 | Admin/Finance Officer (Nisha Bam) | Payment of 9.5-day travel cost for Disability Inclusion Training management at Jumla Mugu | 19,000 |
| JV-334 | 2022.03.31 | Admin/Finance Officer (Nisha Bam) | staff daily travel of 7.5 day for 2 Eye center opening & Jumla Camp management | 9,000 |
| JV-423 | 2022.05.31 | Man B. Bam, Nisha Bam & Ranjana Raskoti | 3-day travel cost paid to 3 staff of NNJS, Surkhet | 16,500 |
| JV-084 | 2022.09.14 | Admin/Finance Officer (Nisha Bam) | Payment of 3day travel expenses during Gurvakot cataract Surgical Camp on date 9, 10 & 11 September 2022 | 6,000 |
| JV-599 | 2023.05.16 | Admin/Finance Officer (Nisha Bam) | Payment of 9 days travel during Simkot camp paid to Nisha Bam | 18,000 |
| JV-216 | 2022.12.14 | Admin/Finance Officer (Nisha Bam) | Payment of 2022.11.27 to Dec 10, 13.5 days travel cost during DID Program at Jumla, Mugu | 27,000 |
| JV-89 | 2021-10-10 | Admin/Finance Officer (Nisha Bam) | Per day 2000 allowance of 8.5day during Jumal/Mugu project site visit | 17,000 |
| JV-121 | 2021-11-17 | Admin/Finance Officer (Nisha Bam) | Food & Travel cost of ECC visit Guruvakot for 1.5 days @2000 | 3,000 |
| JV-258 | 2021.01.30 | Admin/Finance Officer (Nisha Bam) | 13-day travel expenses of AFO during CNNJS visit for project Financial annual reporting. | 57,550 |
| JV-350 | 2022.04.24 | Admin/Finance Officer (Nisha Bam) | 7-day travel expenses of Admin Finance Officer during CNNJS, KTM visit | 32,220 |
| JV-539 | 2022.07.12 | Admin/Finance Officer (Nisha Bam) | Payment of daily travel expenses for 6.5 days of Admin Finance Officer during CNNJS visit | 13,000 |
| JV-030 | 2022.08.24 | Admin/Finance Officer (Nisha Bam) | Payment of 6 days (4 to 9 August 2022) travel expenses to participant in 2-day Exclusive training program on Income Tax and VAT Management organized by National Management Service Pvt. Ltd. at Kathmandu. | 29,200 |
| JV-030 | 2022.08.24 | Admin/Finance Officer (Nisha Bam) | Payment of 8 days (13 to 20 August 2022) travel expenses for Logistic/financial management during the workshop on National Eye health Strategy at Kathmandu | 35,590 |
| JV-102 | 2023.10.11 | Admin/Finance Officer (Nisha Bam) | Payment of 7 day travel of AFO during Financial Training at Ktm | 25,540 |
| JV-157 | 2023.11.30 | Admin/Finance Officer (Nisha Bam) | Payment of 7-day travel of AFO during CNNJS visit for financial work | 18,820 |
| JV-249 | 2024.02.28 | Admin/Finance Officer (Nisha Bam) | Payment of 8-day travel during CNNJS attend for financial work, | 27,500 |
| JV-280 | 2024.03.31 | Admin/Finance Officer (Nisha Bam) | Payment of 5-day travel during visit ktm for Financial Training | 12,500 |
| JV-305 | 2022.03.16 | Manish Sharma, CNNJS Finance Officer | Payment of 5day travel cost during NNJS Surkhet visit | 12,672 |
| JV-305 | 2022.03.16 | Manish Sharma, CNNJS Finance Officer | Payment of 5-day Monitoring visit expenses during NNJS Surkhet visit | 10,000 |
| JV-305 | 2022.03.16 | Manish Sharma, CNNJS Finance Officer | Payment of 5-day Monitoring visit expenses during NNJS Surkhet visit | 50,000 |
| **Total** | | | | **1,109,977** |
| **Ineligible ‘Sitting Allowance’ (40%) NPR.** | | | | **443,991** |

## **Annexure-2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **V#; Date** | **Particulars** | **Amount (NPR)** | **TDS Rate (%)** | **TDS to be Deducted (NPR)** | **TDS Deducted (NPR)** | **Short Deduction (NPR)** |
| JV-009;  2023.07.26 | 1 month audiology training fee paid to BN Community Ear Care Province | 70,800.00 | 15% | 10,620.00 | - | 10,620.00 |
| JV-665; 2023.06.21 | Payment of Hospital Vehicle cost @1000 per day during Naumule Screening Camp | 14,000.00 | 10% | 1,400.00 | - | 1,400.00 |
| JV-599; 2023.05.16 | Vehicle hire from Kailash Sulabh Yatayat Pvt. Ltd. | 15,000.00 | 1.5% | 225.00 | - | 225.00 |
| JV-509;  2022.06.30 | Radio Jingle from Radio Karnali Aawaj FM 84.2 | 10,000.00 | 15% | 1,500.00 | - | 1,500.00 |
| JV-287;  2022.02.24 | Vehicle hire from Kailash Sulabh Yatayat Pvt. Ltd. | 13,000.00 | 1.5% | 195.00 | - | 195.00 |
| JV-665; 2023.06.21 | Vehicle hire from Tej Bahadur Menal | 10,000.00 | 10% | 1,000.00 | - | 1,000.00 |
| JV-336; 2024.05.31 | Payment of Anchor charge for dissemination of Ear Survey findings workshop at surkhet | 7,000.00 | 15% | 1,050.00 | - | 1,050.00 |
| JV-016;  2022.07.31 | Payment of Dovase charge for dissemination of Ear Survey findings workshop at Surkhet | 4,000.00 | 15% | 600.00 | - | 600.00 |
| JV-287;  2022.02.24 | Payment of 1 day travel cost for 17 participants for dissemination of Ear Survey findings workshop at Surkhet | 17,000.00 | 15% | 2,550.00 | - | 2,550.00 |
| JV-665; 2023.06.21 | Payment of 3-day travel cost paid to 2 Participants & 2 days for 2 participants & 1 day for 2 reporters of dissemination of Ear Survey findings workshop at Surkhet | 24,000.00 | 15% | 3,600.00 | - | 3,600.00 |
| JV-336; 2024.05.31 | Payment of medicaments purchase for Gurvakot Ear Screening Camp. | 76,100.00 | 1.50% | 1,141.50 | - | 1,141.50 |
| JV-309;  2023.01.08  JV-449;  2023.03.29  JV-450;  2023.03.29  JV-452;  2023.03.29 | Payment of Medicaments purchase for Lekfarsa & Dashrathpur Mass Screening Camp | 104,077.00 | 1.50% | 1,561.16 | - | 1,561.16 |
| Payment of medical items purchase for Chinchu Mass Screening Camp | 56,891.00 | 1.50% | 853.37 | - | 853.37 |
| Payment of medicament purchase for Ramghat Mass Screening Camp | 90,631.00 | 1.50% | 1,359.47 | - | 1,359.47 |
| Payment of medical items purchase for Mass Screening at Baddichaur | 100,320.50 | 1.50% | 1,504.81 | - | 1,504.81 |
| JV-210;  2021.12.26 | Cost of medicine purchase for Surgical Camp dullu, Dailekh | 50,441.00 | 1.50% | 756.62 | - | 756.62 |
| JV-211;  2021.12.26  JV-016; 2022.07.31  JV-309; 2023.01.08 | Cost of medicine purchase for Surgical Camp dullu, Dailekh | 73,089.00 | 1.50% | 1,096.34 | - | 1,096.34 |
| Payment of medicaments purchase for Gurvakot Ear Screening Camp. | 76,100.00 | 1.50% | 1,141.50 | - | 1,141.50 |
| Payment of Medicaments purchase for Lekfarsa & Dashrathpur Mass Screening Camp | 104,077.00 | 1.50% | 1,561.16 | - | 1,561.16 |
| JV-449; 2023.03.29 | Payment of medical items purchase for Chinchu Mass Screening Camp | 56,891.00 | 1.50% | 853.37 | - | 853.37 |
| JV-450; 2023.03.29 | Payment of medicament purchase for Ramghat Mass Screening Camp | 90,631.00 | 1.50% | 1,359.47 | - | 1,359.47 |
| JV-452; 2023.03.29 | Payment of medical items purchase for mass screening at Baddichaur | 100,320.50 | 1.50% | 1,504.81 | - | 1,504.81 |
| JV-210; 2021.12.26 | Cost of medicine purchase for Surgical Camp dullu, Dailekh | 50,441.00 | 1.50% | 756.62 | - | 756.62 |
| JV-211; 2021.12.26 | Cost of medicine purchase for Surgical Camp dullu, Dailekh | 73,089.00 | 1.50% | 1,096.34 | - | 1,096.34 |
| JV-212; 2021.12.26 | Cost of medicine purchase for Surgical Camp dullu, Dailekh | 64,975.00 | 1.50% | 974.63 | - | 974.63 |
| JV-464; 2022.06.19 | Medical Items purchase for Mugu Eye Screening/Surgical Camp | 60,886.00 | 1.50% | 913.29 | - | 913.29 |
| JV-464; 2022.06.19 | Medical Items purchase for Mugu Eye Screening/Surgical Camp | 52,588.00 | 1.50% | 788.82 | - | 788.82 |
| JV-465; 2022.06.19 | Medical Items purchase for Mugu Eye Screening/Surgical Camp | 58,400.00 | 1.50% | 876.00 | - | 876.00 |
| JV-467; 2022.06.19 | Medical Items purchase for Jumla Eye Screening/Surgical Camp | 52,588.50 | 1.50% | 788.83 | - | 788.83 |
| JV-229; 2022.12.26 | Payment of Medical Items purchase for Eye Surgical Camp at Gurvakot, Surkhet | 90,952.00 | 1.50% | 1,364.28 | - | 1,364.28 |
| JV-230; 2022.12.26 | Payment of Medical Items purchase for Eye Surgical Camp at Chamunda, Dailekh | 50,305.00 | 1.50% | 754.58 | - | 754.58 |
| JV-231; 2022.12.26 | Payment of Medical Items purchase for Eye Surgical Camp at Chamunda, Dailekh | 70,997.00 | 1.50% | 1,064.96 | - | 1,064.96 |
| JV-232; 2022.12.26 | Payment of Medical Items purchase for Eye Surgical Camp at Rakam Dailekh | 50,055.00 | 1.50% | 750.83 | - | 750.83 |
| JV-233; 2022.12.26 | Payment of Medical Items purchase for Eye Surgical Camp at Rakam Dailekh | 115,186.00 | 1.50% | 1,727.79 | - | 1,727.79 |
| JV-234; 2022.12.26 | Payment of Medical Items purchase for Eye Surgical Camp Dullu, Dailekh | 155,993.00 | 1.50% | 2,339.90 | - | 2,339.90 |
| JV-235; 2022.12.26 | Payment of Medical Items purchase for Eye screening Camp at Rakam, Dailekh | 66,452.00 | 1.50% | 996.78 | - | 996.78 |
| JV-236; 2022.12.26 | Payment of Medical Items purchase for Eye screening camp at Dullu, Dailekh | 74,285.00 | 1.50% | 1,114.28 | - | 1,114.28 |
| JV-237; 2022.12.26 | Payment of Medical Items purchase for Eye screening camp at Chamunda, Dailekh | 50,344.00 | 1.50% | 755.16 | - | 755.16 |
| JV-265; 2022.12.27 | Payment of Medical Items purchase for Eye Screening Camp at Simta/Rakam Surkhet | 103,939.00 | 1.50% | 1,559.09 | - | 1,559.09 |
| JV-305; 2023.01.08 | Payment of Medical Items purchase for Eye Surgical Camp at Simta Surkhet | 113,428.00 | 1.50% | 1,701.42 | - | 1,701.42 |
| JV-431; 2023.03.22 | Payment of medicaments purchase for Mugu Cataract Screening Camp. | 104,247.00 | 1.50% | 1,563.71 | - | 1,563.71 |
| JV-432; 2023.03.22 | Payment of medicaments purchase for cataract screening camp at Kalikot Manma | 53,650.00 | 1.50% | 804.75 | - | 804.75 |
| JV-432; 2023.03.22 | Payment of medicaments purchase for cataract screening camp at Kalikot Manma | 52,500.00 | 1.50% | 787.50 | - | 787.50 |
| JV-471; 2023.03.31 | Payment of medical items purchase for piplang Humla | 99,351.50 | 1.50% | 1,490.27 | - | 1,490.27 |
| JV-475; 2023.03.31 | Payment of medical items purchase for Kalikot Surgical Camp | 98,008.00 | 1.50% | 1,470.12 | - | 1,470.12 |
| JV-491; 2023.03.31 | Payment of medical items purchase for Gamtha Mugu Camp | 100,587.50 | 1.50% | 1,508.81 | - | 1,508.81 |
| JV-492; 2023.03.31 | Payment of medical items purchase for Gamgadi Mugu Camp | 100,587.50 | 1.50% | 1,508.81 | - | 1,508.81 |
| JV-505; 2023.04.11 | Payment of medical items purchase for Naumule Camp | 71,552.00 | 1.50% | 1,073.28 | - | 1,073.28 |
| JV-537; 2023.04.26 | Payment of medicaments purchase for Shreenagar, Humla Camp | 155,183.00 | 1.50% | 2,327.75 | - | 2,327.75 |
| JV-539; 2023.04.26 | Payment of medicaments purchase for Mugu Camp | 134,718.00 | 1.50% | 2,020.77 | - | 2,020.77 |
| JV-541; 2023.04.26 | Payment of medicaments purchase for Tanzakot, Humla Camp | 158,799.00 | 1.50% | 2,381.99 | - | 2,381.99 |
| JV-543; 2023.04.26 | Payment of medicaments purchase for Naumule, Dailekh Camp | 64,089.00 | 1.50% | 961.34 | - | 961.34 |
| JV-533; 2023.04.26 | Payment of medicaments purchase for Simikot Surgical Camp | 86,174.00 | 1.50% | 1,292.61 | - | 1,292.61 |
| JV-617; 2023.05.21 | Payment of medicaments purchase for Jumla Camp | 61,360.00 | 1.50% | 920.40 | - | 920.40 |
| JV-098; 2023.10.10 | Payment of medicine purchase for Eye Surgical Camp at Chandanath Jumla | 102,019.00 | 1.50% | 1,530.29 | - | 1,530.29 |
| JV-099; 2023.10.10 | Payment of medicine purchase for Eye Surgical Camp at Hima RM Jumla | 95,689.00 | 1.50% | 1,435.34 | - | 1,435.34 |
| JV-688; 2023.06.27 | Payment of medical items purchase for Ear Screening Camp, Dailekh | 157,692.00 | 1.50% | 2,365.38 | - | 2,365.38 |
|  | **Total** | **4,843,201.00** |  | **133,602.14** |  | **133,602.14** |