

HIMALAYAN WILDLIFE FOUNDATION
BALANCE SHEET
AS AT 30 JUNE, 2008

	Note	<u>2,008</u> Rupees	<u>2,007</u> Rupees
PROPERTY, PLANT AND EQUIPMENT	3	221,568	262,373
CURRENT ASSETS			
Advances, deposits and other receivables	4	1,247,545	2,362,550
Cash and bank balances	5	3,660,929	1,483,057
		4,908,474	3,845,606
		5,130,042	4,107,979
ACCUMULATED SURPLUS		(142,831)	123,549
CURRENT LIABILITIES			
Unspent portion of grants	6	3,867,353	1,905,323
Accrued and other payables	7	1,405,520	1,906,108
		5,272,872	3,811,431
		5,130,042	4,107,979

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The annexed notes 1 to 13 form an integral part of these financial statements.

These financial statements were approved by the Members in their meeting held on September 11, 2007

CHIEF EXECUTIVE

DIRECTOR

**HIMALAYAN WILDLIFE FOUNDATION
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE, 2008**

	Note	2008 Rupees	2007 Rupees
INCOME			
Grants	8	8,663,380	7,955,914
Profit on bank accounts		3,456	23,917
Membership Fees		23,000	
Other Income		125,478	457,906
		8,815,314	8,437,737
Net Income		8,815,314	8,437,737
EXPENDITURE			
Salaries, benefits and allowances		1,477,358	3,388,162
Consultants' fees		1,267,412	2,079,900
Material & equipment		5,115,613	664,495
Labour charges		401,337	226,435
Depreciation		90,595	106,058
Utilities & supplies		87,358	254,881
Postage & communication		61,687	118,351
Entertainment		30,984	146,842
Boarding, lodging & travel		172,827	1,026,784
Printing, publication and stationery		216,803	122,617
Vehicle running and maintenance		191,961	340,705
Office repairs and maintenance		4,400	89,576
Financial charges		360	19,220
Legal & professional charges		1,800	32,960
Auditors remuneration		60,000	60,000
Miscellaneous		74,198	9,645
		9,254,693	8,686,631
Surplus / (deficit) for the year		(439,379)	(248,894)
Surplus brought forward		296,549	372,443
Surplus carried forward to balance sheet		(142,831)	123,549

The annexed notes 1 to 13 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

HIMALAYAN WILDLIFE FOUNDATION
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE, 2008

	2008	2007
	Rupees	Rupees
Cash flows from operating activities		
Surplus/(deficit) for the year	(439,379)	(75,984)
Adjustment for:		
Depreciation	90,595	106,058
Profit on bank deposits	(3,456)	(23,917)
	(352,241)	6,246
(Increase)/decrease in advances, deposits and other receivables	1,115,005	(1,232,393)
Increase/(decrease) in unspent portion of grants	1,962,030	(3,008,915)
Increase/(decrease) in accrued and other payables	(500,588)	(137,017)
	2,576,447	(4,378,325)
Net cash (used in) / generated from operating activities	2,224,206	(4,372,079)
Cash flows from investing activities		
Addition to fixed assets	(49,790)	(67,555)
Profit received on bank deposits	3,456	23,917
Net cash generated from investing activities	(46,334)	(43,638)
Cash flows from financing activities		-
Net decrease in cash and cash equivalents	2,177,872	(4,415,716)
Cash and cash equivalents at beginning of the year	1,483,057	5,898,773
Cash and cash equivalents at beginning of the year		
Cash and cash equivalents at end of the year	5	1,483,057

The annexed notes 1 to 13 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

**HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008**

1 COMPANY AND ITS OBJECTIVES

Himalayan Wildlife Foundation ("The Company") was incorporated on December 08, 2005 as a private limited company not having share capital licensed under Section 42 of the Companies Ordinance, 1984, taking over the assets and liabilities of the Himalayan Wildlife Foundation registered on 24 September 1961 under the Voluntary Social Welfare Agencies (Registration and Control) Ordinance, 1961.

The Company is a non profit organization working primarily for promotion of wildlife, scientific and recreational programs and establishment of model environment preservation areas. The registered office of the Company is situated in Islamabad.

2 SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of compliance

These accounts are prepared in accordance with approved accounting standards as applicable in Pakistan, the requirements of the Companies Ordinance, 1984. Approved accounting standards conform to International Accounting Standards as notified under the provisions of the Companies Ordinance, 1984. Wherever the requirements of the Companies Ordinance, 1984, or directives issued by the Exchange Commission of Pakistan differ with requirements of these standards, the requirements of the Companies Ordinance, 1984, or the requirements of the said directives take precedence.

2.3 Accounting convention and basis of preparation

These accounts have been prepared under the historical cost convention.

The preparation of financial statements in conformity with IASs requires management to make estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on management's best estimate of the outcome of measurements and are based on experience and various other factors that are believed to be reasonable under the circumstances and which form the basis of making the judgments about carrying values of assets and liabilities. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized in the period in which the estimates are revised.

Significant areas requiring the use of management estimates in these financial statements relate to the useful life of depreciable assets.

**HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008**

2.4 Fixed assets

Assets, which are acquired with the terms and conditions of returning to the donors upon completion of the project, are charged to current year's income and expenditure account.

All the non returnable assets of the project and other assets are stated at cost less accumulated depreciation. Cost of assets consists of purchase price plus all directly attributable costs of bringing the assets to the condition. The assets of a project completed during the year are either written off or taken to the personal account at their book value, at the year end.

Depreciation is charged on reducing balance method. Full years depreciation is charged on assets during the year while no depreciation is charged on disposals during the year.

Maintenance and normal repairs are charged to income as and when incurred, while major improvements are capitalized.

Gains and losses, if any, on the disposal of fixed assets are charged to the income and expenditure account.

2.5 Revenue recognition

- Specific funds are taken into income to the extent they are utilized and the balance is shown under the head "Unspent portion of grants".
- Profit on bank deposit is accounted for on a time proportion basis.
- Fund and donations from Rohtas Fund Raising Show and other non design specific funds are recognized as income when received.

2.4 Foreign currency transactions

Assets and liabilities in foreign currencies are translated into Pak Rupees at the exchange rate prevailing at the balance sheet date. Foreign currency transactions during the year are recorded at the rate prevailing at the date of transaction. Exchange differences are taken into income and expenditure account.

2.6 Cash and cash equivalents

For the purpose of cash flow statement, cash and cash equivalents include cash and bank balances.

2.7 Provisions

A provision is recognized when the Company has a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the obligation can be made.

2.8 Taxation

No provision has been made in these accounts for taxation in view of exemptions in clause 10(1)(c) of the Second Schedule to the Income Tax Ordinance, 2001.

2.9 Receivables

Known impaired receivables are written off, while debts doubtful of recovery are fully provided for.

**HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008**

2.10 Financial Instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to provisions of the instrument. The Company derecognizes the financial assets and liabilities when it ceases to be a party to such contractual provisions of the instruments. Any gain or loss on derecognition of financial assets and financial liabilities is taken to income currently.

Financial assets mainly comprise advances, deposits and other receivables and cash and Financial liabilities are classified according to the substance of the contractual arrangement. Significant liabilities are accrued and other payables.

All financial assets and liabilities are initially measured at cost which is the fair value of consideration given and received respectively. These financial assets and liabilities are subsequently measured at cost, as the case may be.

2.11 Off-setting financial assets and liabilities

Financial assets and liabilities and tax assets and liabilities are setoff in the balance sheet, when the company has a legally enforceable right to set off the recognized amounts and intends either to realize the assets and settle the liabilities simultaneously

2.12 Impairment

The carrying amounts of the company's assets are reviewed at each balance sheet date to determine if there is any indication of impairment. If such indication exists the assets' recoverable amount is estimated. An impairment loss is recognized wherever the carrying amount of the asset exceeds its recoverable amount. Impairment losses are recognized in profit and loss account.

**HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008**

4	ADVANCES, DEPOSITS AND OTHER RECEIVABLES	2008
		Rupees
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	Advances - unsecured considered good	
	- contractors	-
	- field staff	-
	- others	926,156
	Prepayments	15,595
	Receivable from NORAD for Rohtas Fort project	-
	Receivable from UNDP	291,936
	Receivable from HBP	-
	Withholding tax	13,858
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		1,247,545
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5	CASH AND BANK BALANCES	
	Cash in hand	20,000
	Cash at banks	
	- Current accounts	2,761,450
	- Saving accounts	877,588
	- Foreign currency accounts	1,891
		<hr/>
		3,640,929
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		3,660,929
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6	UNSPENT PORTION OF GRANTS	
	Norwegian Agency for Development Cooperation (NORAD)	
	- for Deosai Project	67,912
	- for Rohtas Project	-
	Pakistan Poverty Alleviation Fund	-
	United Nations Development Program	
	- for Margallah Hills National Park	28,658
	- for Gumot National Park	10
	- for Neelam Valley, A.J.K.	-
	Others - for Rohtas Fort Conservation Programme	1,274,294
	Rohtas Fort Fund Raising Show	-
	Abbotabad Associates	528,700
	BHP Petroleum	1,967,778
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		3,867,353
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**HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008**

7	ACCRUED AND OTHER PAYABLES	2008
		<u>Rupees</u>
	Audit fee	60,000
	Reimbursable to staff	-
	Service charges payable	-
	Payable to suppliers	-
	Payable to consultants	667,000
	Tax deducted at source	-
	Salaries Payable	60,000
	Other Payable	618,520
		<u><u>1,405,520</u></u>
8	GRANTS	
	Norwegian Agency for Development Cooperation (NORAD)	
	- for Deosai Project	-
	- for Rohtas Project	-
	Pakistan Poverty Alleviation Fund	4,688,528
	United Nations Development Program	
	- for Margallah Hills National Park	-
	- for Gumot National Park	-
	- for Neelam Valley, A.J.K.	-
	U.S. Embassy for Haveli Mansingh at Rohtas Fort	-
	BHP Petroleum	3,206,622
	Abt Associates	724,100
	Members' contribution	-
	Others - for Rohtas Conservation Programme	44,130
		<u><u>8,663,380</u></u>
9	PROJECT WISE FINANCIAL POSITION	
	The project wise results of operations carried out by the Company and their respective financi	

**HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008**

11 FINANCIAL INSTRUMENTS

11.1 INTEREST / MARKUP RATE RISK EXPOSURE

Financial assets include advances and others receivable amounting to Rs. 1,231,950 (2007 and cash and bank balances of Rs. 3,660,929 (2007: Rs. 1,483,057) whereas financial liabilities accrued expenses of Rs.1,405,520 (2007: Rs. 1,137,667). All financial assets and liabilities have maturities of less than one year and do not carry interest except for bank balance on which carry interest rate of 6.5% p.a.

11.2 Fair value of the financial assets and liabilities approximates their carrying value at the balance

12 MEMBERSHIP FEES

These represents One Time Membership Fee of HWF amounting to Rs. 5,000 for individual and for corporate members and an Annual Membership Fee of Rs. 1,000 for individual and Rs. 200 for corporate members.

13 GENERAL

- Figures have been rounded off to the nearest of rupee.

CHIEF EXECUTIVE

DIRECTOR

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2007
Rupees

-
10,796
1,648,927
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-
591,008
105,490
6,329

2,362,550

8,338

379,101
1,093,959
1,659

1,474,719

1,483,057

67,861
-
490,380

28,658
-
-
1,318,424
-

1,905,323

2007
Rupees
60,000
-
-
-
667,000
-
10,667
1,168,441
<u>1,906,108</u>

-
-
88,620
1,466,944
875,030
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206,000
1,417,231
<u>7,955,914</u>

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Rs.1,594,109)
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HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE, 2008

9.1 SEGMENT WISE FINANCIAL POSITION STATEMENT

	Head Office Islamabad	Rohita Fort Conservation Program	Rohtas Fort Development Norwegian Embassy	Gumot National Park	Forest and Habitat Management	Margallah Hills National Park	Deosai National Park	Water Supply and Sanitation in Neelum	Rohtas Fort Fund Raising Show	Valley Management Project in MHNP	School Hygiene Promotion program in Neelum	TOI 2008 RUPEES
Tangible fixed assets	170,435	51,133	-	-	-	-	-	-	-	-	-	221,568
Current assets:												
Advances, prepayments and other receivables	41,544	350,486	-	291,936	91,524	-	200,000	-	-	228,000	44,055	1,247,545
Cash and bank balances	48,955	872,675	-	9,870	108,476	268,658	4,912	25,890	-	1,739,778	581,715	3,660,929
	90,498	1,223,161	-	301,806	200,000	268,658	204,912	25,890	-	1,967,778	625,770	4,908,474
Current liabilities:												
Unspent portion of grants (Note: 9.2)	-	1,274,294	-	10	-	28,658	67,912	-	-	1,967,778	528,700	3,867,352
Accrued and other payables	403,764	-	-	301,796	200,000	240,000	137,000	25,890	-	-	97,070	1,405,520
	403,764	1,274,294	-	301,806	200,000	268,658	204,912	25,890	-	1,967,778	625,770	5,272,872
Net current assets / (liabilities)	(313,266)	(51,133)	-	-	-	-	0	-	-	-	-	(364,398)
Net assets / (liabilities)	(142,831)	0	-	-	-	-	0	-	-	-	-	(142,830)
Represented by												
Accumulated surplus / (deficit)	(165,831)	-	-	-	-	-	-	-	-	-	-	(165,831)
Membership fees	23,000	-	-	-	-	-	-	-	-	-	-	23,000
	(142,831)	-	-	-	-	-	-	-	-	-	-	(142,831)

9.2 Unspent portion of grants

Opening Balance as on July 01, 2007	1,318,424						67,861	490,380				1,905,323
Grants adjusted	-	-	-	10	-	-	51	(59,249)	-	-	-	(59,188)
Grants received during the year	-	-	-	-	-	-	-	4,257,397	-	5,174,400	1,252,800	10,684,597
Profit on bank accounts	-	3,456	-	-	-	-	-	-	-	-	-	3,456
Other income	125,002	-	-	-	-	-	-	476	-	-	-	125,478
Receiveable from NORAD	-	-	-	-	-	-	-	-	-	-	-	-
Receiveable from UNDP	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures for the year	125,002	1,321,880	-	10	-	28,658	67,912	4,689,004	-	5,174,400	1,252,800	12,659,666
	(587,381)	(47,586)	-	-	-	-	-	(4,689,004)	-	(3,206,622)	(724,100)	(9,254,693)
Total	-	1,274,294	-	10	-	28,658	67,912	-	-	1,967,778	528,700	3,867,353

TOTAL
2007
RUPEES

262,373

2,362,550
1,483,057
3,845,606

1,905,323
1,906,108
3,811,431
34,176
296,549

123,549
173,000
296,549

3,971,713
-
5,078,886
23,917
457,906
-
591,008
10,123,430
(8,686,631)
1,436,799

TOTAL	2007
	RUPEES

7,955,914
23,917
457,906
8,437,737

3,388,162
2,079,900
664,495
226,435
106,058
254,881
118,351
146,842
1,026,784
122,617
340,705
89,576
19,220
92,960
-
9,645

8,686,631
(248,894)
372,443
123,549

HIMALAYAN WILDLIFE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2008

3. PROPERTY, PLANT AND EQUIPMENT

	Computer equipment	Furniture and fixtures	Site equipment	Total
Cost				
Balance as at 01 July 2006	374,179	52,960	274,434	701,573
Additions during the period	28,155	39,400	-	67,555
Disposals	-	-	-	-
Adjustments	-	-	-	-
Balance as at 30 June 2007	<u>402,334</u>	<u>92,360</u>	<u>274,434</u>	<u>769,128</u>
Balance as at 01 July 2007	402,334	92,360	274,434	769,128
Additions during the period	49,790	-	-	49,790
Disposals	-	-	-	-
Adjustments	-	-	-	-
Balance as at 30 June 2008	<u>452,124</u>	<u>92,360</u>	<u>274,434</u>	<u>818,918</u>
Depreciation				
Balance as at 01 July 2006	216,595	29,085	155,017	400,697
Depreciation charge for the period	61,294	20,881	23,883	106,058
Disposals	-	-	-	-
Adjustments	-	-	-	-
Balance as at 30 June 2007	<u>277,889</u>	<u>49,966</u>	<u>178,900</u>	<u>506,755</u>
Balance as at 01 July 2007	277,889	49,966	178,900	506,755
Depreciation charge for the period	57,498	13,990	19,107	90,595
Disposals	-	-	-	-
Adjustments	-	-	-	-
Balance as at 30 June 2008	<u>335,387</u>	<u>63,956</u>	<u>198,007</u>	<u>597,350</u>
Carrying amounts - 30 June 2007	<u>124,445</u>	<u>42,394</u>	<u>95,534</u>	<u>262,373</u>
Carrying amounts - 30 June 2008	<u>116,737</u>	<u>28,404</u>	<u>76,427</u>	<u>221,568</u>
Rates of depreciation	33%	33%	20%	

Himalayan Wildlife Foundation
Project Wise Trial Balance
As of June 30, 2008

Account ID / Account Description	TOTAL	HWF	ROH	GNP	PTF	MHP	NOR
Reserves							
Accumulated Surplus							
1010001 Accumulated Surplus	-	296,548.66	-	-	-	-	-
Membership Fees							
1002000 Annual Membership Fees	3,000.00	3,000.00	-	-	-	-	-
1000200 Annual Membership Fees	20,000.00	20,000.00	-	-	-	-	-
Total Membership Fees	23,000.00	23,000.00	-	-	-	-	-
Total Reserves	319,548.66	319,548.66	-	-	-	-	-
Liabilities							
Current Liabilities							
Accrued Expenses							
1041101 Audit Fee Payable	60,000.00	-	-	-	-	-	-
1041102 Payable to Vagar Zakaria	-	50,000.00	-	-	-	-	-
1042001 Salaries Payable	60,000.00	-	-	-	-	-	-
1043106 Payable to Dr Zullifgar	27,070.00	-	-	-	-	-	-
1042002 Payable to Dr Anis Dr Rehman	2,240.00	-	-	-	-	-	-
1040111 Payable Other (Inter Project)	589,209.64	-	-	-	-	-	-
1040112 Payable to Zuhair	351,524.00	-	-	-	-	-	-
1046001 Payable to Zuhair Add	137,000.00	-	-	-	-	-	-
Total Accrued Expenses	1,455,519.64	403,764.00	-	-	-	-	-
Unspent Portion of Grants							
1046001 Unspent portion of NORAD	67,912.29	-	-	-	-	-	67,912.29
1046002 Unspent portion of PPAF	28,668.04	-	-	-	-	-	28,668.04
1046003 Unspent portion of UNDP	1,274,294.34	-	-	10.00	-	-	1,274,294.34
1046004 Unspent portion of ROHMS	1,274,294.34	-	-	-	-	-	1,274,294.34
1046008 Unspent Portion of Abt	528,700.00	-	-	-	-	-	528,700.00
Total Unspent Portion of Grants	3,867,352.87	1,274,294.34	-	10.00	-	-	26,858.04
Total Current Liabilities	5,272,872.31	403,764.00	-	301,805.64	-	-	204,912.29
Total Liabilities	5,272,872.31	403,764.00	-	301,805.64	-	268,658.04	204,912.29
Assets							
Fixed Assets							
2011100 Furniture & Fixture	92,360.00	-	51,280.00	-	-	-	-
2011101 Acad. Dep Furniture & Fixture	-	32,349.00	-	-	-	-	-
2011200 Site Equipment	274,434.00	-	23,310.00	-	-	-	-
2011201 Acad. Dep Site Equipment	198,008.00	185,414.00	-	-	-	-	-
2011300 Computer (cost)	482,124.00	274,465.00	177,674.00	-	-	-	-
2011301 Acad. Dep Computers	335,387.00	178,448.00	156,941.00	-	-	-	-
Total Fixed Assets	221,668.00	170,435.00	51,133.00	-	-	-	-
Current Assets							
Advances, Prepayments and Receivables							
2032011 Receivable - Other (Inter Project)	569,209.64	-	270,000.00	-	91,524.00	-	-
2032016 Archeology Dept. Rohas	80,488.00	-	80,488.00	-	-	-	-
2032022 Withholding Tax	13,858.00	-	-	-	-	-	-
2032001 Prepaid Office Rent	15,895.00	-	-	-	-	-	-
2035102 Receivable from UNDP	291,936.00	-	-	-	-	-	-
2035401 Adv. Consultants	178,000.00	-	-	-	-	-	-
2035501 Adv. Service Providers	50,000.00	-	-	-	-	-	-
Total advances, prepayments and receivables	1,247,544.64	41,543.64	350,488.00	-	91,524.00	-	200,000.00

Himalayan Wildlife Foundation
Project Wise Trial Balance
As of June 30, 2008

Account ID	Account Description	TOTAL	HWF	ROH	GNP	PTF	MHP	NOR
Cash and Bank								
2036101	ABN Amro Rupese A/C (NOR)	4,912.29	-	-	-	-	-	4,912.29
2036103	ABN Amro Rupese A/C (ROH)	872,674.73	-	872,674.73	-	-	-	-
2036105	ABN Amro Rupese A/C (PTF)	108,476.00	-	-	-	108,476.00	-	-
2036106	ABN Amro Rupese A/C (RFR)	0.61	-	0.61	-	-	-	-
2036107	ABN Amro Rupese A/C (RHS)	564,718.00	-	-	-	-	-	-
2036108	ABN Amro Rupese A/C (GNP)	9,859.64	-	-	9,859.64	-	-	-
2036109	ABN Amro Rupese A/C (MHP)	268,658.04	-	-	-	-	268,658.04	-
2036112	ABN Amro Rupese A/C (HWF)	26,125.00	26,125.00	-	-	-	-	-
2036113	ABN Amro Rupese A/C (WSS)	25,890.00	-	-	-	-	-	-
2036114	ABN Amro Rupese A/C (VMP)	1,729,778.00	-	-	-	-	-	-
2036201	Citibank Rupese A/C	10,938.33	-	-	-	-	-	-
2036202	Citibank USD A/C	1,891.31	-	-	-	-	-	-
2036203	Imprest A/C	10,000.00	-	-	-	-	-	-
2036206	Imprest VMP	10,000.00	-	-	-	-	-	-
2036207	Imprest NOR	48,954.64	-	-	-	-	-	-
Total cash and bank		3,660,928.95	48,954.64	872,675.34	9,859.64	108,476.00	268,658.04	4,912.29
Total Current Assets		4,908,473.59	90,488.28	1,225,161.34	301,805.64	200,000.00	268,658.04	204,912.29
Total Assets		5,130,041.59	-	1,274,294.34	301,805.64	200,000.00	268,658.04	204,912.29

INCOME

Grants								
3011000	Donation Receipt NORAD	-	-	-	-	-	-	-
3012000	Donation Receipt PPAF	4,688,528.00	-	-	-	-	-	-
3014000	Donation Receipt UNDP	-	-	-	-	-	-	-
3015000	Donation Receipt BHP	3,296,622.00	-	-	-	-	-	-
3016000	Donation Receipt ARI	724,100.00	-	-	-	-	-	-
3023000	Donation Receipt Rotulus	-	-	44,128.61	-	-	-	-
Total Grants		8,663,378.61	0	44,128.61	0	0	0	0
Other Income								
3030000	Other Income	124,769.00	124,769.00	-	-	-	-	-
3032000	Community Share	476.00	-	-	-	-	-	-
3033000	Exchange Gain/Loss	232.62	-	-	-	-	-	-
Total Other Income		125,477.62	125,007.62	-	-	-	-	-

Profit on Bank Accounts

3034000	Interest Income	3,455.39	3,455.39	-	-	-	-	-
Net Income		8,792,313.62	125,007.62	-	-	-	-	-

Himalayan Wildlife Foundation
Project Wise Trial Balance
As of June 30, 2008

Account ID	Account Description	TOTAL	HWF	ROH	GNP	PTF	MHP	NOR
EXPENSES								
Salaries, Benefits and Allowances								
4010101	Project Coordinator	90,000.00	-	-	-	-	-	-
4010102	Finance Manager	165,334.00	165,334.00	-	-	-	-	-
4010103	Admin Officer	19,539.00	19,539.00	-	-	-	-	-
4010106	Admin Officer	19,539.00	19,539.00	-	-	-	-	-
4010107	Finance Executive	135,633.00	135,633.00	-	-	-	-	-
4010108	Team Leader	60,000.00	-	-	-	-	-	-
4010110	Salaries & Wages - ISB	10,000.00	10,000.00	-	-	-	-	-
4010301	Project Manager	200,000.00	-	-	-	-	-	-
4010307	Driver HWF Vehicle	34,451.00	-	-	-	-	-	-
4010401	Field Engineer	264,000.00	-	-	-	-	-	-
4010601	Master Trainer	169,000.00	-	-	-	-	-	-
4020012	Leave Encasement	36,000.00	36,000.00	-	-	-	-	-
		1,477,358.00	677,006.00	-	-	-	-	-
Consultants Fees								
4030006	Consultants - VMP	762,865.00	-	-	-	-	-	-
4030007	Contractor VMP	484,447.00	-	-	-	-	-	-
		1,247,312.00	-	-	-	-	-	-
Material and Equipment								
4040004	Material - Reservoirs	1,270,569.00	-	-	-	-	-	-
4040005	Material & Equipment - WSS	3,537,804.00	-	-	-	-	-	-
4040007	Material & Equipment - VMP	7,600.00	-	-	-	-	-	-
		5,115,613.00	-	-	-	-	-	-
Labour Charges								
4050003	Labour Charges - MHP	17,600.00	-	-	-	-	-	-
4050004	Labour Charges - WSS	372,537.00	-	-	-	-	-	-
4050005	Labour Charges - VMP	11,900.00	-	-	-	-	-	-
		407,337.00	-	-	-	-	-	-
Depreciation								
4140003	Dep. Furniture	13,990.00	4,395.00	9,595.00	-	-	-	-
4140004	Dep. Site Equipment	19,107.00	16,428.00	2,679.00	-	-	-	-
4140004	Dep. Computers	57,498.00	30,655.00	10,212.00	-	-	-	-
		90,595.00	51,478.00	22,886.00	-	-	-	-
Utilities & Supplies								
4060001	Office Rent	35,190.00	-	-	-	-	-	-
4060005	Office Supplies	26,174.00	3,966.00	-	-	-	-	-
4060008	Utilities at Site Office	3,894.00	-	-	-	-	-	-
4060009	Service Charges	103.00	-	-	-	-	-	-
		67,359.00	4,966.00	-	-	-	-	-
Postage & Communication								
4070001	Postage & Courier Charges	6,108.00	-	-	-	-	-	-
4070002	Internet Charges	11,199.00	-	-	-	-	-	-
4070003	Telephone Bills - HWF	40,880.00	-	-	-	-	-	-
4070004	Telephone & Fax Charges	3,400.00	-	-	-	-	-	-
		61,587.00	-	-	-	-	-	-
Entertainment								
4080002	Gifts Entertainment	1,524.00	1,524.00	-	-	-	-	-
4080003	Food Supplies	29,360.00	2,645.00	-	-	-	-	-
		30,884.00	4,169.00	-	-	-	-	-

Himalayan Wildlife Foundation
Project Wise Trial Balance
As of June 30, 2008

Account ID	Account Description	TOTAL	HWF	ROH	GNP	PTF	MHP	NOR
4090001	Boarding, Lodging and Travel							
4090001	Traveling Charges- lab Office	26,612.00	26,612.00					
4090001	Vehicle Hiring Charges	1,700.00						
4090006	Traveling Charges	2,000.00						
4090009	Garage - WSS	8,200.00						
4090010	Garage - VMP	4,200.00						
4090011	Traveling Expenses - SHP	117,845.00						
4100001	Boarding & Lodging	3,700.00	3,700.00					
		172,827.00	30,312.00					
	Printing, Publication and Stationery							
4110001	Printing Charges	73,880.00						
4110002	Reproduction	2,300.00	2,300.00					
4110003	Publication Charges	32,000.00		25,000.00				
4110005	Storage	48,000.00						
4120001	Stationery Consumption - ISB	15,576.00						
4120004	Photocopying Charges	121.00	121.00					
4120006	Stationery Consum. WSS	7,366.00						
4120007	Stationery Consum. SHP	15,180.00						
		216,803.00	17,897.00	25,000.00				
	Vehicle Running and maintenance							
4130101	Vehicle Running and Fees	14,840.00	14,840.00					
4130107	Vehicle Repair and Fees	576.00	576.00					
4130108	Vehicle Repairs & Mainten.	13,164.00	1,840.00					
4130109	Vehicle Repair - WSS	15,660.00						
4130111	Fuel Expenses - WSS	92,658.00						
4130112	Fuel Expenses - VMP	20,365.00						
4130113	Fuel Expenses - SHP	47,498.00						
		191,961.00	4,256.00					
	Office Repairs and Maintenance							
4150201	Running & Maint. Comp.	4,400.00	4,400.00					
		4,400.00	4,400.00					
	Financial Charges							
4160001	Bank Charges	360.00	360.00					
		360.00	360.00					
	Legal & Professional Charges							
4170002	Legal & Professional	1,800.00	1,800.00					
		1,800.00	1,800.00					
4170005	Audit Fee	60,000.00	60,000.00					
		60,000.00	60,000.00					
	Miscellaneous Expenses							
4180001	Misc. Expenses	74,136.00	50.00					
		74,136.00	50.00					
	Management overhead							
4200000	Management overhead	316,800.00				316,800.00		
		316,800.00				316,800.00		
	Total Expenses	9,571,493.00	316,800.00	304,181.00	316,800.00	47,586.00		
	Trial Total	14,701,534.59	1,165,114.28	1,321,880.34	301,805.64	200,000.00	268,658.04	204,912.29
	Trial Difference							

WSS	VMP	SHP
-	-	-

-	-	-
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-	-	10,000.00
-	-	60,000.00
-	-	27,070.00
-	25,890.00	-
-	-	-
-	25,890.00	-
-	-	97,070.00

-	-	-
-	-	-
-	1,967,778.00	-
-	-	528,700.00
-	1,967,778.00	-
-	25,890.00	625,770.00
-	25,890.00	-
-	-	625,770.00

-	-	-
-	-	-
-	-	-
-	-	-

-	-	-
-	-	15,595.00
-	-	28,460.00
-	178,000.00	-
-	50,000.00	-
-	228,000.00	-
-	-	44,055.00
-	-	-

WSS	VMP	SHP
-	-	90,000.00
-	16,000.00	-
-	-	30,000.00
-	-	60,000.00
-	-	-
-	34,451.00	-
264,000.00	114,901.00	169,000.00
-	-	-
264,000.00	167,352.00	369,000.00
-	762,965.00	-
-	494,447.00	-
-	1,267,412.00	-
-	-	-
-	1,270,599.00	-
3,837,694.00	7,500.00	-
3,837,694.00	1,278,099.00	-
-	-	-
17,600.00	-	-
372,537.00	-	-
390,137.00	11,200.00	-
-	11,200.00	-
-	-	-
16,431.00	-	-
16,431.00	-	-
-	-	-
4,000.00	-	31,190.00
1,720.00	6,000.00	14,488.00
823.00	-	3,074.00
-	16,000.00	2,526.00
6,543.00	16,000.00	60,748.00
-	-	-
-	-	-
-	-	3,400.00
-	-	3,400.00
-	-	-
-	-	-
-	-	26,815.00
-	-	26,815.00

