



INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS OF CAMPAIGN FOR EDUCATION (CE)

1. We have audited the accompanying Balance Sheet of M/S Campaign for Education (CE) of 31 Ashad, 2076 and the related Income Statement and Cash Flow Statement along with Explanatory Notes for the year then ended. These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. On examination of the financial statements as aforesaid, we report that:

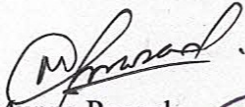
a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

b) In our opinion, proper books of accounts as required by law have been kept, in so far as appears from our examination of those books of accounts and financial statements dealt with by this report is in agreement with the books of accounts.

c) In our opinion and to the best of our information and according to the explanations given to us and from our examination of the books of accounts, we have not come across the cases where the management committee or any representatives or any employee of the organization have acted deliberately contrary to the provisions of the law relating to accounts or caused loss or damage to the organization.

3. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements referred to above, read together with the notes attached thereon give a true and fair view, in all material aspects, of the financial position of the organization as of 31 Ashad, 2076 and of the result of its operation and its cash flows for the year then ended in accordance with Nepal Accounting Standards so far as applicable in compliance with the prevailing Laws.

Date:- 07/05/10
Kathmandu


Munna Prasad
(Prop)



**Campaign For Education (CE)
Kathmandu, Nepal**

Balance Sheet

As on 31 Ashadh, 2076 (16th July, 2019)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
<u>FUNDS & RESERVES</u>			
Capital Fund:			
Reserve & surplus	1	298,954.45	688,746.45
		298,954.45	688,746.45
<u>Assets</u>			
Fixed Assets			
<u>Current Assets</u>			
Cash & Bank Balances	2	275,154.45	669,946.45
Advances & Deposits	3	45,000.00	40,000.00
		320,154.45	709,946.45
<u>Less: Current Liabilities</u>			
Other Payables	4	21,200.00	21,200.00
NCEF Program		-	
Net Current Assets		298,954.45	688,746.45
		298,954.45	688,746.45

Significant Accounting policies and
Notes to the Accounts

7 As per our Report of even date

Kathmandu

Date: २७/७/१९


Chairman




Treasurer


Program Director


Auditor



Campaign For Education (CE)
Kathmandu, Nepal

Income & Expenditure Statement
As on 31 Ashadh, 2076 (16th July, 2019)

PARTICULARS		CURRENT YEAR	PREVIOUS YEAR
INCOME			
Donation From NCEF		1,210,000.00	1,039,000.00
Donation for Office Rent		10,875.00	10,800.00
Membership Fee		70.00	70.00
Total Income		1,220,945.00	1,049,870.00
EXPENDITURE			
Administrative Expenses	5	145,737.00	146,363.00
Project Expenses(Area)	6	1,465,000.00	904,323.00
Total Expenditure		1,610,737.00	1,050,686.00
Surplus/(Deficit) for the Year		(389,792.00)	(816.00)
Income over Expenditure transferred to Balance Sheet		(389,792.00)	(816.00)

Significant Accounting policies and Notes
to the Accounts

7 As per our Report of even date

Kathmandu

Date: ०७६/०५/१०


Chairman




Treasurer


Program Director


Auditor


**Campaign For Education (CE)
Kathmandu, Nepal**

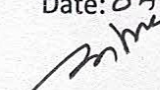
Cash Flow Statement

As on 31 Ashadh, 2076 (16th July, 2019)

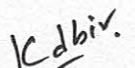
PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
A) Cash Flow from Operating Activities		
1. Surplus as per Income & Expenditure A/C	(389,792.00)	(816.00)
Add:		
Depreciation		
2. Cash Flow Before Change In Working Capital	(389,792.00)	(816.00)
(increase)/Decrease in Current Assets	(5,000.00)	14,323.00
Increase/(Decrease) in Current Liabilities	-	(175,000.00)
Net Cash Flow From Operating Activities	(394,792.00)	(161,493.00)
B) Cash Flow from Investing Activities		
Addition of Fixed Assets		
Sales of Fixed Assets		
Net Cash Flow from Investing Activities	-	-
C) Cash Flow from Financing Activities		
Net Cash Flow From Financing Activities	-	-
Total Net Cas Inflow(A+B+C)	(394,792.00)	(161,493.00)
Cas & Bank Balances at the beginning of the Year	669,946.45	831,439.45
Cash & Bank Balances at the End of the Year	275,154.45	669,946.45

Kathmandu

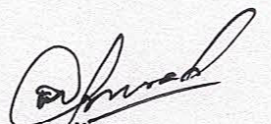

Date: ०३६/०५/१०


Chairman




Treasurer


Program Director


Auditor


Campaign For Education (CE)
Kathmandu, Nepal

Schedules Forming Part of the Accounts
For the Year Ended as on 31 Ashadh, 2076 (16th July, 2019)

RESERVE & SURPLUS

SCHEDULE-1

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Income & expenditure A/C Balance:		
Upto Last Year	688,746.45	689,562.45
Surplus for the Year	(389,792.00)	(816.00)
Total	298,954.45	688,746.45

CASH & BANK BALANCES

SCHEDULE-2

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Prabhu Bank	72,169.95	211,469.95
Cash Balance(As Certified)	202,984.50	458,476.50
Total	275,154.45	669,946.45

ADVANCES & DEPOSITS

SCHEDULE-3

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Amount Receivable	45,000.00	40,000.00
Total	45,000.00	40,000.00

OTHER PAYABLES

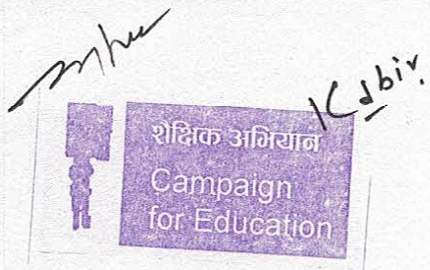
SCHEDULE-4

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Tax Deducted at Source(Audit fee)	300.00	300.00
Tax Deducted at Source(Office Rent Tax)	1,200.00	1,200.00
Audit Fee Payable	19,700.00	19,700.00
Total	21,200.00	21,200.00

EXPENDITURE

SCHEDULE-5

PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
Office Rent	12,000.00	12,000.00
Audit Fee	20,000.00	20,000.00
Renewal Firm	28,698.00	29,060.00
Renewal Post Box	4,135.00	1,524.00
Mail & Postage	4,500.00	5,215.00
Printing & Stationary	18,656.00	17,306.00
Bank Charges	300.00	300.00
Meeting Expenses	12,627.00	15,167.00
Communication Expenses	16,101.00	16,845.00
Transportation Expenses	17,040.00	18,840.00
Scanning Expenses	11,680.00	10,106.00
Total	145,737.00	146,363.00



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Campaign For Education (CE)
Kathmandu, Nepal

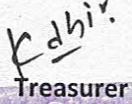
STATEMENT OF CHANGE IN EQUITY
As on 31 Ashadh, 2076 (16th July, 2019)

PARTICULARS	FUND	REVALUATION RESERVES	RETAINED EARNINGS	GENERAL RESERVES	TOTAL
Opening Balance	689,562.45		(816.00)		688,746.45
Restated Balance	689,562.45	-	(816.00)	-	688,746.45
Saving for the Year			(389,792.00)		(389,792.00)
Closing Balance	689,562.45	-	(390,608.00)	-	298,954.45

Kathmandu

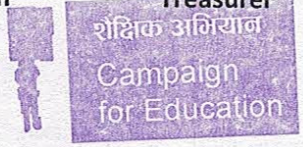
Date: ०७६/०५/१०


Chairman


Treasurer


Program Director


Auditor



**Campaign for Education (CE)
Kathmandu, Nepal**

Details of Project Expenses (Areas)

For the F.Y. 2075/076: 2075/04/01-2076/03/31 (16th July, 2018 -16th July, 2019)

Total Fund Distribution, Expenses, Over Expenses & Cash Balance of Areas: Schedule-6

S.N.	Particular	I Nepalgunj	II Sunsari	III mkhuwasab	IV		V Kawasoti	VI Gorkha	VII Bajura	VIII Lamajung	IX Total	Remarks
					Babak	Nawalparasi						
1	Total Fund to areas											
a	- Last Year's (074-075) fund due		40000								40000	
b	- This year released	320000	565000	160000	80000	125000	130000	60000	30000	30000	1470000	
	Total	320000	605000	160000	80000	125000	130000	60000	30000	30000	1510000	
2	Total Expenses of areas											
a	- Last Year's Over Expenses	0	0	0	0	0	0	0	0	0	0	
b	- School Fees	41300	402830	1650	0	49270	13425	0	8400	8000	516875	
c	- Uniform Expenses	99440	121321	97445	54515	39431	42800	34000	8000	8000	496952	
d	- Books & Stationary	166065	30392	48320	21090	30878	71452	26000	9950	9950	404147	
e	- Printing & Photocopy	0	2457	1005	1100	730	500	0	3650	3650	9442	
f	- Meeting Expenses	295	0	4780	0	0	0	0	0	0	5075	
g	- Communication Expenses	3600	1550	4050	1795	791	600	0	0	0	12386	
h	- Transportation Expenses	9300	1450	2750	1500	3900	1223	0	0	0	20123	
i	- Registration Expenses	0	0	0	0	0	0	0	0	0	0	
j	- Miscellaneous Expenses	0	0	0	0	0	0	0	0	0	0	
	Total	320000	560000	160000	80000	125000	130000	60000	30000	30000	1465000	
	Fund Due / (Over Expenses)	0	45000	0	0	0	0	0	0	0	45000	



C.E.

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Campaign For Education (CE)
Schedules Forming Part of the Accounts
For the Year Ended as on 31 Ashadh, 2076 (16th July, 2019)

ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

SCHEDULE-7

A) CORPORATE INFORMATION:

The entity is incorporated under Society Registration Act with District Administration Office ,Kathmandu on 2062.06.12 having registered office at New Baneshwor-10, Kathmandu, Nepal
The Main Objective of the entity is to help Primarily to those children who would otherwise no go to school without some form of financial assistance.

B) SIGNIFICANT ACCOUNTING POLICIES:

1) ACCOUNTING CONVENTION:

The Financial Statements are Prepared under historical cost convention on accrual basis and are in accordance with Nepal Accounting Standards(NAS) except stated otherwise. Accounting policies are applied consistently.

2) GOING CONCERN:

The Financial Statements are Prepared on the assumption that the entity is a going concern.

C) NOTES TO THE ACCOUNTS:

1) The provision for income tax has not been made as the entity has registered with Inland Revenue Department as tax exempt entity.

2) Regrouping of figures:

Previous year's figures have been re-grouped/rearranged as and where necessary to make them comparable with the figures of the current year. No material Figures and Items are re-grouped/re-arranged during the period.

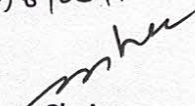
3) Miscellaneous:

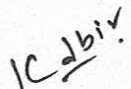
i) All Amounts are stated in Nepalese Rupees.

ii) Schedules 1 to 6 form integral Part of Balance Scheet and Income Statement.


Kathmandu

Date: ०७६/०५/१०


Chairman


Treasurer


Program Director


Auditor





नेपाल चार्टर्ड एकाउन्टेन्ट्स संस्था

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NEPAL

(Established under the Nepal Chartered Accountants Act, 1997)

POB No: 5289, Satdobato, Lalitpur, Website: www.ican.org.np
Tel: 01 5530832, 5530730 Fax: 01 5550774

क्र.स. २५०९

लेखाव्यवसायी संस्था नवीकरण निस्सा

श्री प्रसाद एण्ड एसोसिएट्स
चार्टर्ड एकाउन्टेन्ट्स

संस्था दर्ता नं: ७४२

प्रकार: एकलौटी

लेखाव्यवसायीबाट आर्थिक वर्ष २०७६/२०७७ को फर्म नविकरण शुल्क वापत नियमानुसारको दस्तुर (रसिद नं. ५०३५) प्राप्त भएकाले नेपाल चार्टर्ड एकाउन्टेन्ट्स नियमवाली, २०६१ को नियम ५९ बमोजिम २०७७ आषाढ मसान्त सम्मको लागि उक्त फर्मको नविकरण गरिएको छ ।

प्रोप्राइटर:

१ श्री मुन्ना प्रसाद

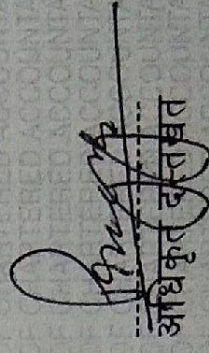
स.नं.: ८३९

पे.प्र.नं.: ८४५

मिति: २०७६/०५/०६

संस्थाको छाप




आधिकृत दस्तावेज



नेपाल सरकार

अर्थ मन्त्रालय

आन्तरिक राजस्व विभाग

आन्तरिक राजस्व कार्यालय नयांबानेश्वर

(आयकर नियमावली, २०५९ को नियम २६ संग सम्बन्धित)

प.सं: २०७६.०७७

च.नं. १३५२

यो विवरण मिति २०७६.०८.११ मा रुजु भएको छ।

मिति: २०७६.०८.११

बिषय : कर चुक्ता प्रमाण पत्र ।

श्री प्रसाद एण्ड एसोसिएट्स

१०- काठमाडौं,

स्थायी लेखा नं: १०३४८३३५१

यस कार्यालय अन्तर्गत दर्ता रहेका तपाईं ले आ.व २०७५.०७६ मा देहाय बमोजिमको आय रकमको आय विवरण मिति २०७६.०८.११ मा यस कार्यालयमा पेश गरी सो अनुसार देहाय बमोजिमको आयकर दखिला गरेकोले यो कर चुक्ताको प्रमाण पत्र प्रदान गरिएको छ।

आय विवरण पेश गरेको मिति	जम्मा आय (कारोबार) रकम रु	कर योग्य आय रु.	दाखिला गरको कर रकम रु
२०७६.०८.११	१,४९५,०००.००	३८६,७७३.००	३,६७७.००

कमला घिमिरे

(कर अधिकृत) अधिकृत

पुनश्च: यो प्रमाणपत्र त्यस फर्म/ उद्योग कम्पनी / संस्थाले पेश गरेको विवरणको आधारमा जारी गरिएको छ। पेश भएको आय विवरण छानबिनमा परेमा आयकर ऐन, २०५८ को दफा १०१ बमोजिम संशोधित कर निर्धारण हुन सक्ने जानकारी गराइन्छ।