

# **Audit Report and Statement of Accounts**

**Centre for Advancement Programme (CAP)**  
Purbasheree, Sherpur Town-2100, Sherpur, Bangladesh  
**General Fund & Projects**  
**Year Ended 30 June, 2023**

**HAFIZ AHMED & CO.**  
**CHARTERED ACCOUNTANTS**

**Centre for Advancement Programme (CAP)  
Purbasheree, Sherpur Town-2100, Sherpur, Bangladesh  
General Fund & Projects  
Year ended 30 June 2023**

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*Subrata Kumar Dey*  
20.08.23  
**Subrata Kumar Dey**  
Chairman  
CAP, Sherpur.

*Noor Mohammed*  
20/08/2023  
**Noor Mohammed**  
General Secretary  
CAP, Sherpur.



## Independent Auditors' Report

Centre for Advancement Programme (CAP)

### Report on the audit of the Financial Statement

#### Report on the audit of the Financial Statements

We have audited the financial statements of "General Fund & Projects" of "Centre for Advancement Programme (CAP)" which comprise the financial position as at 30 June 2023 the statement of Comprehensive Income, Statement of Receipt and Payments Account for the year ended, and notes to the financial statements, including summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view, in all material respects, of the financial position of the Centre for Advancement Programme (CAP) as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with international financial reporting standards and other applicable rules and regulation.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accounts' Code of Ethics for Professional Accounts (IESBA Code) together with ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for audit opinion.

#### Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The Executive Director and personnel's involved are responsible for the other opinion.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we required to report that fact. We have nothing to report in this regard.

#### Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

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

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

#### Auditor Responsibilities for the audit of the Financial Statements:

Our objective are to obtained reasonable assurance about whether the consolidated and separate financial statements as a whole are from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matter that may reasonably be thought bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describes these matters in our auditor's report unless law regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

#### Report on other Legal and Regulatory Requirements:

- 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 and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the organization so far as it appeared from our examination of those books; and
- c) The organization's financial statements dealt with by the report are in agreement with the books of account.

Dated: 20 August 2023  
Place: Dhaka



  
(HAFIZ AHMED & CO.)  
CHARTERED ACCOUNTANTS.

**Centre for Advancement Programme (CAP)**  
Purbasheree, Sherpur Town-2100, Sherpur, Bangladesh

**General Fund & Projects**  
**Statement of Financial Position**  
As at 30 June 2023

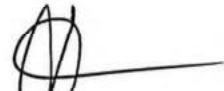
Particulars	Note	Amount in BDT	
		2022-23	2021-22
<b>Property &amp; Assets:</b>			
Fixed Assets	5	186,851.00	173,223.00
Closing Balance:			
Cash in Hand		5,725.00	-
Cash at Bank	6	6,602.00	20,717.88
<b>Total Property &amp; Assets</b>		<b>199,178.00</b>	<b>193,940.88</b>
<b>Fund &amp; Liabilities</b>			
Capital Fund	7	199,178.00	193,940.88
<b>Total Fund &amp; Liabilities:</b>		<b>199,178.00</b>	<b>193,940.88</b>

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

Signed as per our separate report of even date.

Dated: 20 August 2023  
Place: Dhaka



  
(HAFIZ AHMED & CO.)  
CHARTERED ACCOUNTANTS

  
20.08.23  
Subrata Kumar Dey  
Chairman  
CAP, Sherpur.

  
20/08/2023  
Noor Mohammed  
General Secretary  
CAP, Sherpur.

**Centre for Advancement Programme (CAP)**  
Purbasheree, Sherpur Town-2100, Sherpur, Bangladesh  
**General Fund & Projects**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2023

Particulars	Note	Amount in BDT	
		2022-23	2021-22
<b>A. Income:</b>			
- Donation Received from Department of Women Affair's for Maternity Allowance Holder Training Program		158,466	182,170
- Donation Received & Carry forward of Cow Distribution Program Funded by BNF		17,540	275,000
- Donation Received from Bangladesh NGO Foundation (BNF) for Sanitation Program		500,000	-
- Donation Received from Bureau of Non-formal Education/Dhaka Ahsania Mission for Out of School Children Education Program		11,537,675	-
- Grant Received from Bangladesh National Social Welfare Council		15,000	-
- Grant Received from Zila Parishad		150,000	-
- Income from Sanitation Centre		291,250	295,450
- Members Subscription		15,600	13,780
- Donation from Treasurer		52,000	25,000
- Local Contribution		502,346	436,199
- Bank Interests		603	403
<b>Total Income</b>		<b>13,240,480</b>	<b>1,228,002</b>

<b>B. Expenditures:</b>			
- Salary for H/O Personnel		390,000	350,975
- Office Rent		48,000	48,000
- Office Utility		24,850	20,525
- Entertainment		18,250	19,225
- News Paper & Periodicals		3,600	3,420
- Travelling & Conveyance		15,000	16,550
- Postage & Telephone/Internet		12,000	12,000
- Maintenance & others		3,700	3,800
- Printing & Stationeries		12,600	3,798
- Bank Charges & maintenance & Commission		10,730	4,325
- Audit Fee		10,000	10,000
- Monitoring & Evaluations		20,000	10,800
- Miscellaneous		2,500	2,250
- National & International Day Observation		5,000	8,900
- Stipends for Disability in Development		25,000	20,000
- Maternity Allowance Holder Training Program Funded by Department of Women Affair's (As Details in the Receipts and Payments Account)	9	158,466	80,170
- Expenditure for Cow Distribution Program Funded by BNF (As Details in the Receipts and Payments Account)	8	17,540	257,490

Subrata Kumar Dey  
Chairman  
CAP, Sherpur.

Noor Mohammed  
General Secretary  
CAP, Sherpur.



**Expenditure (Contd.)**

Particulars	Note	Amount in BDT	
		2022-23	2021-22
- Sanitation Program Funded by Bangladesh NGO Foundation (B NF) (As Details in the Receipts and Payments Account)	8	500,000	-
- Out of School Children Education Program Funded by Bureau of Non-formal Education(BNFE)/Dhaka Ahsania Mission (As Details in the Receipts and Payments Account)	10	11,537,675	-
- Expenditure in Sanitation Centre (As Details in the Receipts and Payments Account)	11	388,060	330,710
- Depreciation (Schedule-A)		32,272	28,400
<b>Total Expense</b>		<b>13,235,243</b>	<b>1,231,338</b>
<b>C. Excess of Income Over Expenditure (A-B)</b>		<b>5,237.00</b>	<b>(3,337.00)</b>
<b>Total Taka:</b>		<b>13,240,480</b>	<b>1,228,001</b>

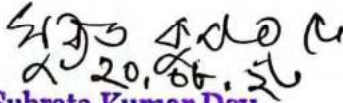
The accompanying notes from an integral part of this financial statement.

Signed as per our separate report of even date.

Dated: 20 August 2023  
Place: Dhaka



  
(HAFIZ AHMED & CO.)  
CHARTERED ACCOUNTANTS

  
20.08.23  
**Subrata Kumar Dey**  
Chairman  
CAP, Sherpur.

  
20/08/2023  
**Noor Mohammed**  
General Secretary  
CAP, Sherpur.

**Centre for Advancement Programme (CAP)**  
Purbashere, Sherpur Town-2100, Sherpur, Bangladesh  
**General Fund & Projects**  
**Statement of Receipts & Payments Account**  
For the year ended 30 June 2023

Particulars	Note	Amount in BDT	
		2022-23	2021-22


**RECEIPTS**

Opening Balance: 01 July 2022

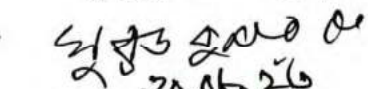
Cash in Hand	-	2,725
Cash at Banks:	-	
Southeast Bank Ltd. Sherpur Branch, A/C No. 010713100000068	1,566	1,409
CAP-BNF Fund, Agrani Bank Ltd. Nandir Bazar Branch A/C No. 0200008834811	17,540	-
Out of School Children Program/CAP, Social Islami Bank Ltd. Sherpur Branch, A/C No. 1461330003733	1,612	-
- Donation Received from Department of Women Affairs for Maternity Allowance Holder Training Program	158,466	182,170
- Donation Received & Carry forward of Cow Distribution Program Funded by BNF	17,540	275,000
- Donation Received from Bangladesh NGO Foundation for Sanitation Program	500,000	-
- Donation Received from Bureau of Non-formal Education/Dhaka Ahsania Mission for Out of School Children Education Program	11,537,675	-
Grant Received from Bangladesh National Social Welfare Council	15,000	-
Grant Received from Zila Parishad	150,000	-
Income from Sanitation Centre	291,250	295,450
Members Subscription	15,600	13,780
Donation from Treasurer	52,000	25,000
Local Contribution	502,346	436,199
Bank Interests	603	403
<b>Total Taka:</b>	<b>13,261,198</b>	<b>1,232,136</b>

**PAYMENTS**

Salary for H/O Personnel	390,000	350,975
Office Rent	48,000	48,000
Office Utility	24,850	20,525
Entertainment	18,250	19,225
News Paper & Periodicals	3,600	3,420
Travelling & Conveyance	15,000	16,550
Postage & Telephone/internet	12,000	12,000
Maintenance & others	3,700	3,800
Printing & Stationeries	12,600	3,798
Bank Charges, A/C maintenance, Commission, Excise Duty, VAT & TAX	10,730	4,325
Audit Fee	10,000	10,000
Monitoring & Evaluations	20,000	10,800
Miscellaneous	2,500	2,250
National & International Day Observation	5,000	8,900
Stipends for Disability in Development	25,000	20,000
<b>Total:</b>	<b>601,230</b>	<b>534,568</b>

  
20/08/2023  
**Noor Mohammed**  
General Secretary  
CAP, Sherpur.



  
20.06.23  
**Subrata Kumar Dey**  
Chairman  
CAP, Sherpur.



Payments (Cont.)

Particulars	Note	Amount in BDT	
		2022-23	2021-22
<b><u>Expenditure in Cow distribution Program:</u></b>			
7 Nos. cow purchase			210,000.00
Day Long Beneficiary Training on cow rearing			1,500.00
Medicine Purchase			1,800.00
Honorarium for Trainer			1,000.00
Tool paid			1,200.00
Carrying cost			1,800.00
Information Board			1,200.00
Name Plate			1,500.00
Stationery & Printing			1,100.00
Distribution Ceremony			1,500.00
Bank Charges, A/C Maintenance & Commission		219.00	780.12
Honorarium for Field Facilitator		9,400.00	17,000.00
Honorarium for Accountant		2,500.00	15,500.00
Travelling Field Facilitator		420.00	1,610.00
Audit Fee		5,000.00	-
Miscellaneous		0.88	-
<b>Total:</b>		<b>17,539.88</b>	<b>257,490.12</b>

**Expenditure in Sanitation Program :**

2A. Program Cost: Bangladesh NGO Foundation for "Sanitation for Ultra Poor Char Livelihood Family"

**a) for Latrine Cost: 14 Nos.**

Brick Purchase	34,733.50	
Macadam Purchase	6,265.00	
Sand Purchase	10,024.00	
Cement Purchase	13,031.50	
Ceramic Pan Purchase	10,024.00	
Long Trap Purchase	3,132.50	
Door-T Purchase	3,132.50	
PVC Pipe Purchase	8,019.50	
Gas Pipe Purchase	5,012.00	
RCC Ring Purchase	28,568.50	
RCC Slab Purchase	6,891.50	
Wood Purchase	11,628.00	
CI Sheet Purchase	66,860.50	
RCC Pillar Purchase	22,554.00	
Mason Wages	22,400.00	
Carpenter Wages	22,400.00	
Labor Wages	19,600.00	
Red oxide Purchase	2,130.50	
Lock, Chain, Hinge Purchase	2,506.00	
Gas Pipe Cap Purchase	626.5	
Star & others	1,566.50	
Name Plate	3,759.00	
Carrying Cost	18,795.00	
VAT	21,725.00	
TAX	8,688.50	
<b>Sub-Total</b>	<b>354,074.00</b>	

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**Subrata Kumar Dey**  
Chairman  
CAP, Sherpur.

**Noor Mohammed**  
General Secretary  
CAP, Sherpur.



Payments (Cont.)

Particulars	Note	Amount in BDT	
		2022-23	2021-22
<b>b) for Tube Well Cost: 5 Nos.</b>			
Name Plate		1,342.50	-
Brick Purchase		4,698.75	-
Macadam Purchase		2,685.00	-
Boring Mechanic's wages		8,000.00	-
Mason wages		8,000.00	-
Sand Purchase		1,790.00	-
Cement Purchase		4,654.00	-
Labor wages		8,000.00	-
No. 6 Pump Head Purchase		13,582.00	-
PVC Pipe Purchase		9,397.50	-
PVC Filter Purchase		2,237.50	-
GI Pipe Purchase		2,774.50	-
Sand Trap		223.75	-
Solvent Cement Scotch Tape		447.5	-
Carrying Cost		7,500.00	-
VAT		3,673.00	-
TAX		1,469.00	-
<b>Sub-Total</b>		<b>80,475.00</b>	-
<b>c) Program Running Cost:</b>			
Staff's honorarium		15,000.00	-
Information board		2,327.00	-
Handover ceremony		2,000.00	-
Banner		761.75	-
VAT		258.75	-
TAX		103.50	-
<b>Sub-Total</b>		<b>20,451.00</b>	-
<b>Grand Total of A (a+b+c)</b>		<b>455,000.00</b>	-
<b>2B. Administrative Cost:</b>			
Baseline Survey		2,000.00	-
Travelling & Communication		4,022.00	-
Printing & Stationery		2,000.00	-
Staff's Honorarium		21,000.00	-
Accountant's Honorarium		9,000.00	-
Audit Fee		6,000.00	-
Bank Charges		978.00	-
<b>Sub-Total</b>		<b>45,000.00</b>	-
<b>Grand Total: (A+B)</b>		<b>500,000.00</b>	-
<b>Expenditure in "Maternity Allowance Holder Training Program:</b>			
Trainer's Honorarium		120,000.00	60,000.00
TA for Trainer		24,000.00	12,000.00
Management Cost		5,000.00	2,000.00
Training Materials		7,000.00	4,500.00
Communication & Travelling		2,466.00	1,650.00
<b>Total :</b>		<b>158,466.00</b>	<b>80,150.00</b>

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Subrata Kumar Dey  
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Noor Mohammed  
General Secretary  
CAP, Sherpur.



Payments (Cont.)

Particulars	Note	Amount in BDT	
		2022-23	2021-22
<b>Expenditure in Out of School Children Education Program:</b>			
<b>A. Program Cost:</b>			
Teachers & Supervisors Foundation Training		632,739.00	-
Teachers Salary		4,550,000.00	-
Supervisors Salary		808,930.00	-
Centre's House Rent		1,158,080.00	-
Teaching Aid & Materials Purchase		2,065,723.00	-
Carrying Cost		27,300.00	-
Day Observation		29,925.00	-
School Dress		-	-
School Bag		718,200.00	-
Cleaning Materials		29,924.00	-
VAT		661,755.50	-
TAX		268,348.50	-
<b>Sub-Total:</b>		<b>10,950,925.00</b>	-
<b>B. Management Cost:</b>			
Beneficiary Survey		55,326.00	-
Program Manager's Salary		360,000.00	-
Support Staff's Salary		72,000.00	-
Office Rent		36,000.00	-
Utility (Gas, Water & Current Bill)		7,140.00	-
Stationery		5,400.00	-
Logistics		6,120.00	-
Telephone & Internet		5,100.00	-
Printing & Accessories		4,457.00	-
Travelling for Govt. officials		5,400.00	-
Bank Charges & Commission, A/C Maintenance & Excise Duty		5,245.00	-
VAT		14,962.00	-
TAX		9,600.00	-
<b>Sub-Total:</b>		<b>586,750.00</b>	-
<b>GRAND TOTAL ( A+B):</b>		<b>11,537,675.00</b>	-
<b>Expenditure in Sanitation Centre:</b>			
Cement Purchase		27,550.00	18,600.00
Sand Purchase		37,750.00	28,450.00
Mobil Purchase		4,000.00	4,500.00
G.I Tar Purchase		95,300.00	88,400.00
Macadam Purchase		58,600.00	52,400.00
Masson Wages		70,560.00	59,210.00
Carrying Cost		20,050.00	18,650.00
Rod Purchase		66,250.00	60,500.00
Ring Mould Purchase		8,000.00	-
<b>Total:</b>		<b>388,060.00</b>	<b>330,710.00</b>
Capital Expenditure (Purchase of Computer & Accessories) (Schedule - A)		45,900	8,500
<b>Total Expenditure:</b>		<b>13,248,871</b>	<b>1,211,418</b>

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CAP, Sherpur.

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Noor Mohammed  
General Secretary  
CAP, Sherpur.



Payments (Cont.)

Particulars	Note	Amount in BDT	
		2022-23	2021-22
<b>Closing Balance: 30 June 2023</b>			
Cash in Hand		5,725	-
Cash at Bank			
Southeast Bank Ltd. Sherpur Branch, A/C No. 010713100000068		1,566	1,566
Out of School Children Program/CAP, Social Islami Bank Ltd. Sherpur Branch, A/C No. 1461330003733		5,036	1,612
CAP-BNF Fund, Agrani Bank Ltd. Nandir Bazar Branch A/C No. 0200008834811		-	17,540
<b>Total:</b>		<b>12,327</b>	<b>20,718</b>
<b>Total Taka:</b>		<b>13,261,198</b>	<b>1,232,136</b>

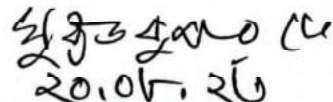
Signed as per our separate report of even date.


Dated: 20 August 2023

Place: Dhaka



  
(HAFIZ AHMED & CO.)  
CHARTERED ACCOUNTANTS

  
20.08.23  
Subrata Kumar Dey  
Chairman  
CAP, Sherpur.

  
20/08/2023  
Noor Mohammed  
General Secretary  
CAP, Sherpur.

**Centre for Advancement Programme (CAP)**  
Purbasheree, Sherpur Town-2100, Sherpur, Bangladesh  
**General Fund & Projects**  
**Statement of Receipt & Payments Account**  
For the year ended 30 June 2023

**1.00 Background**

Centre for Advancement Programme (CAP) is a Non-Government Non-Political Organization Registered under voluntary social welfare association (Registration & Control) Act 1861, section 41, Government of the Peoples Republic of Bangladesh vide Reg. No. Ja-00125, Dated: 09<sup>th</sup> July 1991. It is being carried out since its inception its activities within the area of Social Development Activities at Sherpur district and other part of Bangladesh with association of Govt. and Non-Govt. organizations.

The registered Head office of the organization is located at Purbasheree, P.O: Sherpur Town-2100, District Sherpur, Bangladesh.

**2.00 Corporate Information of the Organization**

Name of the organization	Centre for Advancement Programme (CAP)
Year of Establishment	1991
Legal Entity	Voluntary Social Welfare Association (Registration & Control) Act 1861, section 41, Government of the Peoples Republic of Bangladesh vide Reg. No. Ja-00125, Dated: 09 <sup>th</sup> July 1991.
Objectives	<ul style="list-style-type: none"> <li>- Mobilize and organize distressed and powerless people into life skill based interventions through a development plan.</li> <li>- Facilitate to organized groups in activation and dynamism through their willingness and interest to respond their needs.</li> <li>- To empower the underprivileged people so that they can take the responsibility to promoting and protecting their rights and privileges.</li> <li>- To provide education both formal and non-formal to adults and children for building up a bright society free from superstitions, malpractice, avarice, injustice but with happiness and peace.</li> <li>- To promote practices and awareness and capacity building of life skill based activities.</li> <li>- To create scope for all the people for enjoying equal rights and have equal share of the available resources including women's reproductive health and rights.</li> <li>- Assist group of people in mobilizing local resources to set up model of sustainable development through enhancing good governance at rural and urban settings.</li> </ul>
Present Program	<ul style="list-style-type: none"> <li>- Out of School Children Education Program</li> <li>- Sanitation for ultra poor Char Livelihood people</li> <li>- Training program for Maternity Allowance Holder</li> <li>- Disability in Development.</li> </ul>
Statuary Audit Conduct up to	30.06.2023
Name of Statuary Audited for last year	Rahman Anis & Co.
No. of EC Meeting held on 2022-23	6 Nos.
Last AGM held on	29 <sup>th</sup> June 2023

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Subrata Kumar Dey  
Chairman  
CAP, Sherpur.

Noor Mohammedi  
General Secretary  
CAP, Sherpur.



### List of Executive Committee Members

Sl.	Name	Designation	Qualification	Professions	Present Address
01	Subrata Kumar Dey	Chairman	MA, LLB	Lawyer	Gopalbari, Sherpur Town, Sherpur
02	Sajeda Parvin	Vice-Chairman	HSC	Development Activist	Sapmari, Sherpur Sadar, Sherpur.
03	Noor Mohammed	General Secretary/ED	HSC	Development Activist	Purbasheree, Sherpur Town, Sherpur
04	Md. Asaduzzaman	Asst. General Secretary	BA	Journalist	Dubarchar, Sherpur Sadar, Sherpur
05	Molay Mohan Ball	Treasurer	MA	Social Activist	Durganarayanpur, Sherpur Town, Sherpur
06	Farhana Parvin	Health & Family welfare Affairs Secretary	MA, LLB	Lawyer	Kharampur, Sherpur Town, Sherpur
07	Md. Abdus Sattar	Education & Cultural Affairs Secretary	HSC	Social Worker	Satpakia, Sherpur Sadar, Sherpur
08	Md. Abdus Salam Farazi	Organizing Affairs Secretary	SSC	Social Worker	Nalbaid, Sherpur Sadar, Sherpur
09	Zannatul Ferdous	Executive Member	BA, LLB	Lawyer	Gouripur, Sherpur Town, Sherpur

### Basis of Preparation of Financial Statements

#### 3.00 Basis of Accounting

The financial statement have been prepared on actual basis of accounting except for service charge, which is treated cash basis.

#### 4.00 Summary of significant Accounting Policies

##### 4.01 Currencies

All Assets, Liabilities, Capital Fund, Income & Expenditures of Organization are stated of Bangladeshi Taka (Local Currencies).

##### 4.02 Revenue Recognition

**Centre for Advancement Programme (CAP)** Collection of Service Charges is accounted for on cash basis. The amount of service charge actually collected from the beneficiaries is recognized as income. On the contrary the service charge due, but not collected are not recognized as income.

##### 4.03 Fixed assets and depreciation

###### Fixed assets

Fixed assets have been shown in the financial statements at cost price Depreciation has been charged on the reducing balance method at rates verifying from 10% to 25% depending upon the useful life of each asset. Accumulated depreciation reserve has been shown in financial statement. Details have been shown in fixed assets Schedule annexed Annexure A/1.

#### 5.00

Fixed Assets	2022-2023	2021-2022
Opening Balance:	173,223.00	197,683.00
Add: Addition during the year	45,900.00	-
Total:	219,123.00	197,683.00
Less: Accumulated depreciation	23,092.00	24,460.00
	.....	-
<b>Balance</b>	<b>186,851.00</b>	<b>173,223.00</b>

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6.00

Cash at Banks	2022-2023	2021-2022
Centre for Advancement Programme (CAP) Southeast Bank Ltd. Sherpur Branch A/C No. 010713100000068	1,566.00	1,566.00
CAP-BNF Fund, Agrani Bank Ltd. Nandir Bazar Branch A/C No. 0200008834811	0.00	17,539.88
Out of School Children Program/CAP Social Islami Bank Ltd. Sherpur Branch A/C No. 1461330003733	5,036.00	1,612.00
<b>Balance</b>	<b>6,602.00</b>	<b>20717.88</b>

We have checked the above balance with Bank statement and agreed with the balance.

7.00

Capital Fund	2022-2023	2021-2022
Opening Balance	193,940.88	197,277.88
Add: Excess of Income Over Expenditure	5,237.00	(3,337)
Less: Prior year wrong Adjustment	-	-
<b>Balance</b>	<b>199,178</b>	<b>193,940.88</b>

8.00

Particulars	2022-2023	2021-2022
<b>1. Bangladesh NGO Foundation for Cow Distribution among the Ultra poor People</b>		
7 Nos. cow purchase	0.00	210,000.00
Day Long Beneficiary Training on cow rearing	0.00	1,500.00
Medicine Purchase	0.00	1,800.00
Honorarium for Trainer	0.00	1,000.00
Tool paid	0.00	1,200.00
Carrying cost	0.00	1,800.00
Information Board	0.00	1,200.00
Name Plate	0.00	1,500.00
Stationery & Printing	0.00	1,100.00
Distribution Ceremony	0.00	1,500.00
Bank Charges, A/C Maintenance & Commission	219.00	780.12
Honorarium for Field Facilitator	9,400.00	17,000.00
Honorarium for Accountant	2,500.00	15,500.00
Travelling Field Facilitator	420.00	1,580.00
Audit Fee	5,000.00	0.00
Miscellaneous	0.88	0.00
<b>Sub-Total:</b>	<b>17,539.88</b>	<b>257,490.12</b>
<b>2A. Program Cost: Bangladesh NGO Foundation for "Sanitation for Ultra Poor Char Livelihood Family"</b>		
<b>a) for Latrine Cost: 14 Nos.</b>		
Brick Purchase	34,733.50	0.00
Macadam Purchase	6,265.00	0.00
Sand Purchase	10,024.00	0.00
Cement Purchase	13,031.50	0.00
Ceramic Pan Purchase	10,024.00	0.00
Long Trap Purchase	3,132.50	0.00
Door-T Purchase	3,132.50	0.00
PVC Pipe Purchase	8,019.50	0.00
Gas Pipe Purchase	5,012.00	0.00
RCC Ring Purchase	28,568.50	0.00
RCC Slab Purchase	6,891.50	0.00
Wood Purchase	11,628.00	0.00

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CAP, Sherpur.



CI Sheet Purchase	66,860.50	0.00
RCC Pillar Purchase	22,554.00	0.00
Mason Wages	22,400.00	0.00
Carpenter Wages	22,400.00	0.00
Labor Wages	19,600.00	0.00
Red oxide Purchase	2,130.50	0.00
Lock, Chain, Hinge Purchase	2,506.00	0.00
Gas Pipe Cap Purchase	626.50	0.00
Star & others	1,566.50	0.00
Name Plate	3,759.00	0.00
Carrying Cost	18,795.00	0.00
VAT	21,725.00	0.00
TAX	8,688.50	0.00
<b>Sub-Total</b>	<b>354,074.00</b>	<b>0.00</b>
<b>b) for Tube Well Cost: 5 Nos.</b>		
Name Plate	1,342.50	0.00
Brick Purchase	4,698.75	0.00
Macadam Purchase	2,685.00	0.00
Boring Mechanic's wages	8,000.00	0.00
Mason wages	8,000.00	0.00
Sand Purchase	1,790.00	0.00
Cement Purchase	4,654.00	0.00
Labor wages	8,000.00	0.00
No. 6 Pump Head Purchase	13,582.00	0.00
PVC Pipe Purchase	9,397.50	0.00
PVC Filter Purchase	2,237.50	0.00
GI Pipe Purchase	2,774.50	0.00
Sand Trap	223.75	0.00
Solvent Cement, Scotch Tape	447.50	0.00
Carrying Cost	7,500.00	0.00
VAT	3,673.00	0.00
TAX	1,469.00	0.00
<b>Sub-Total</b>	<b>80,475.00</b>	<b>0.00</b>
<b>d) Program Running Cost:</b>		
Staff's honorarium	15,000.00	0.00
Information board	2,327.00	0.00
Handover ceremony	2,000.00	0.00
Banner	761.75	0.00
VAT	258.75	0.00
TAX	103.50	0.00
<b>Sub-Total</b>	<b>20,451.00</b>	<b>0.00</b>
<b>Grand Total of A (a+b+c+d)</b>	<b>455,000.00</b>	<b>0.00</b>
<b>2B. Administrative Cost:</b>		
Baseline Survey	2,000.00	0.00
Travelling & Communication	4,022.00	0.00
Printing & Stationery	2,000.00	0.00
Staff's Honorarium	21,000.00	0.00
Accountant's Honorarium	9,000.00	0.00
Audit Fee	6,000.00	0.00
Bank Charges	978.00	0.00
<b>Sub-Total</b>	<b>45,000.00</b>	<b>0.00</b>
<b>Grand Total: (A+B)</b>	<b>500,000.00</b>	<b>0.00</b>

Note: Actual Program Cost – BDT 419,082.25, Actual Administrative Cost – BDT 45,000.00 and VAT – BDT 25,656.75, TAX – BDT 10,261.00

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General Secretary  
CAP, Sherpur.





9.00 Expenditure in "Maternity Allowance Holder Training Program"

Particulars	2022-2023	2021-2022
Trainer's Honorarium	120,000.00	60,000.00
TA for Trainer	24,000.00	12,000.00
Management Cost	5,000.00	2,000.00
Training Materials	7,000.00	4,500.00
Communication & Travelling	2,466.00	1,650.00
<b>Total Expenditure:</b>	<b>158,466.00</b>	<b>80,150.00</b>

10.00 Expenditure in "Out of School Children Education Program"

Particulars	2022-2023	2021-2022
<b>A. Program Cost:</b>		
Teachers & Supervisors Foundation Training	632,739.00	0.00
Teachers Salary	4,550,000.00	0.00
Supervisors Salary	808,930.00	0.00
Centre's House Rent	1,158,080.00	0.00
Teaching Aid & Materials Purchase	2,065,723.00	0.00
Carrying Cost	27,300.00	0.00
Day Observation	29,925.00	0.00
School Dress	0.00	0.00
School Bag	718,200.00	0.00
Cleaning Materials	29,924.00	0.00
VAT	661,755.50	0.00
TAX	268,348.50	0.00
<b>Sub-Total:</b>	<b>10,950,925.00</b>	<b>0.00</b>

Particulars	2022-2023	2021-2022
<b>B. Management Cost:</b>		
Beneficiary Survey	55,326.00	0.00
Program Manager's Salary	360,000.00	0.00
Support Staff's Salary	72,000.00	0.00
Office Rent	36,000.00	0.00
Utility (Gas, Water & Current Bill)	7,140.00	0.00
Stationery	5,400.00	0.00
Logistics	6,120.00	0.00
Telephone & Internet	5,100.00	0.00
Printing & Accessories	4,457.00	0.00
Travelling for Govt. officials	5,400.00	0.00
Bank Charges & Commission, A/C Maintenance & Excise Duty	5,245.00	0.00
VAT	14,962.00	0.00
TAX	9,600.00	0.00
<b>Sub-Total:</b>	<b>586,750.00</b>	<b>0.00</b>
<b>GRAND TOTAL (A+B):</b>	<b>11,537,675.00</b>	<b>0.00</b>

Note: VAT – BDT 676,717.50, TAX – BDT 277,948.50

11.00 Expenditure in Sanitation Centre

Particulars	2022-2023	2021-2022
Cement Purchase	27,550.00	18,600.00
Sand Purchase	37,750.00	28,450.00
Mobil Purchase	4,000.00	4,500.00
G.I Tar Purchase	95,300.00	88,400.00
Macadam Purchase	58,600.00	52,400.00
Masson Wages	70,560.00	59,210.00
Carrying Cost	20,050.00	18650.00
Rod Purchase	66,250.00	60,500.00
Ring Mould Purchase	8,000.00	0.00
	<b>388,060.00</b>	<b>330,710.00</b>

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General Secretary  
CAP, Sherpur.




**Centre for Advancement Programme (CAP)**  
Purbashere, Sherpur Town-2100, Sherpur, Bangladesh  
**General Fund & Projects**

Schedule of Fixed Assets as on 30 June 2023

Sl. No.	Particulars	Qty	Balance as on 01 July 2022	Addition during the year	Total	Rate of Dep. %	Depreciation	Schedule - A Closing Balance as on 30 June 2023
<b>Furniture:</b>								
1	Secretary Table	5	22,500.00	-	22,500.00	10%	2,250.00	20,250.00
	File Cabinet	2	20,800.00	-	20,800.00	10%	2,080.00	18,720.00
	Steel Almira	1	15,000.00	-	15,000.00	10%	1,500.00	13,500.00
	Wodden Table	6	15,000.00	-	15,000.00	10%	1,500.00	13,500.00
	Wodden Shelf	2	6,123.00	-	6,123.00	10%	612.00	5,511.00
	White Board	1	4,500.00	-	4,500.00	10%	450.00	4,050.00
	Display Board	1	3,900.00	-	3,900.00	10%	390.00	3,510.00
	Arm Chair	4	18,000.00	-	18,000.00	10%	1,800.00	16,200.00
	Plastic Chair	20	7,000.00	-	7,000.00	10%	700.00	6,300.00
<b>Electric Equipment:</b>								
2	Ceiling Fan	2	5,400.00	-	5,400.00	15%	810.00	4,590.00
<b>Computer and Printer:</b>								
3	Computer	1	45,000.00	-	45,000.00	20%	9,000.00	36,000.00
	Printer	1	10,000.00	-	10,000.00	20%	2,000.00	8,000.00
<b>Total Taka:</b>					<b>173,223.00</b>	<b>-</b>	<b>23,092.00</b>	<b>150,131.00</b>

  
 20.06.23  
**Subrata Kumar Dey**  
 Chairman  
 CAP, Sherpur.



  
 20/08/2023  
**Noor Mohammad**  
 General Secretary  
 CAP, Sherpur.