

Audit Report and Statement of Accounts

**CENTRE FOR ADVANCEMENT PROGRAMME (CAP)
Purbasheroo, Shorpur Town-2100, Shorpur, Bangladesh
GENERAL FUND & PROJECTS
FOR THE YEAR ENDED 30 JUNE, 2024**

**HAFIZ AHMED & CO.
CHARTERED ACCOUNTANTS**

Index

Sl. No.	Particulars	page No.
1	Independent Auditors' Report	01-02
2	Statement of Financial Position	03-03
3	Statement of Comprehensive Income	04-04
4	Statement of Receipts and Payments Account	05-05
5	Notes to the Accounts	06-10
6	Schedule of Fixed Assets	11-11



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 2024 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 2024, 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, intentional 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.

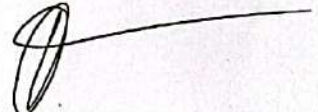
From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describes these matters in our auditor's report unless law regulation 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: 25 July 2024
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 2024

Particulars	Note	Amount in BDT	
		2023-2024	2022-23
Property & Assets:	5.00	159,864.00	186,851.00
Fixed Assets			
Closing Balance:	6.00		
Cash in Hand		3,065.00	5,725.00
Cash at Bank		53,910.21	6,602.00
Total Property & Assets		216,839.21	199,178.00

Fund & Liabilities

Capital Fund	7.00	216,839.21	199,178.00
Total Fund & Liabilities:		216,839.21	199,178.00

Signed as per our separate report of even date.

Dated: 25 July 2024
Place: Dhaka




(HAFIZ AHMED & CO.)
CHARTERED ACCOUNTANTS

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

Statement of Comprehensive Income for the year ended 30 June 2024

Particulars	Amount in BDT	
	2023-2024	2022-23
A. Income:		
- Donation Received from Department of Women Affairs for Maternity Allowance Holder Training Program	26,411.00	158,466.00
- Donation Received/Carry forward of Cow Distribution Program Funded by BNF	275,000.00	17,539.88
- Donation Received from Bangladesh NGO Foundation (BNF) for Sanitation Program	500,000.00	500,000.00
- Donation Received from Bureau of Non-formal Education/Dhaka Ahsania Mission for Out of School Children Education Program	7,338,203.00	11,537,675.00
- Grant Received from Bangladesh National Social Welfare Council	0.00	15,000.00
- Grant Received from Zila Parishad	0.00	150,000.00
- Income from Sanitation Centre	435,550.00	679,310.00
- Members Subscription	14,400.00	15,600.00
- Donation from Treasurer/Chairman	50,000.00	52,000.00
- Local Contribution	350,000.00	532,000.00
- Bank Interests	550.44	603.22
Total Income	8,990,114.44	13,658,194.10
B. Expenditures:		
- Salary for H/O Personnel	290,000.00	390,000.00
- Office Rent	48,000.00	48,000.00
- Office Utility	26,230.00	24,000.00
- Entertainment	14,825.00	14,500.00
- News Paper & Periodicals	4,200.00	3,500.00
- Travelling & Conveyance	9,850.00	19,250.00
- Postage & Telephone/Internet	10,500.00	14,200.00
- Computer & Accessories	0.00	45,900.00
- Maintenance & others	31,875.00	6,350.00
- Printing & Stationeries	8,450.00	11,950.00
- Bank Charges & maintenance & Commission	6,572.55	10,729.88
- Audit Fee	10,000.00	10,000.00
- Monitoring & Evaluations	17,550.00	15,000.00
- Miscellaneous	780.00	850.00
- National & International Day Observation	6,000.00	11,700.00
- Stipends for Disability in Development	20,000.00	25,000.00
- Maternity Allowance Holder Training Program Funded by Department of Women Affairs	9.00 26,411.00	158,466.00
- Expenditure for Cow Distribution Program Funded by BNF	8.00 253,876.00	17,539.88
- Sanitation Program Funded by Bangladesh NGO Foundation (BNF)	8.00 500,000.00	500,000.00
- Out of School Children Education Program Funded by Bureau of Non-formal Education(BNFE)/Dhaka Ahsania Mission	10.00 7,338,203.00	11,537,675.00
- Sanitation Centre Running Cost	11.00 364,885.00	388,060.00
- Depreciation	26,987.00	32,272.00
Total Expense	9,015,194.55	12,883,902.76
C. Excess of Income Over Expenditure (A-B)	(25,080.11)	373,171.34
D. Total taka:	8,990,114.44	13,658,194.10

Signed as per our separate report of even date.

Dated: 25 July 2024
Place: Dhaka



(HAFIZ AHMED & CO.)
CHARTERED ACCOUNTANTS

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 2024

Particulars	Note	Amount in BDT	
		2023-2024	2022-23
Receipts			
Opening Balance: 01 July 2023			
Cash in Hand		5,725.00	2,050.00
Cash at Bank:		6,602.00	17,540.00
A/C No. 010713100000068 BDT 1,566.00			
A/C No. 1461330003733 BDT 5,036.00			
A/C No. 010713100000072 BDT 0.00			
- Donation Received from Department of Women Affairs for Maternity Allowance Holder Training Program		26,411.00	158,466.00
- Donation Received & Carry forward of Cow Distribution Program from BNF		0.00	17,539.88
- Donation Received from Bangladesh NGO Foundation for Cow Distribution Program		275,000.00	
- Donation Received from Bangladesh NGO Foundation for Sanitation Program		500,000.00	500,000.00
- Donation Received from Bureau of Non-formal Education/Dhaka Ahsania Mission for Out of School Children Education Program		7,338,203.00	11,537,675.00
- Grant Received from Bangladesh National Social Welfare Council		0.00	15,000.00
- Grant Received from Zila Parishad		0.00	150,000.00
- Income from Sanitation Centre		435,550.00	291,250.00
- Members Subscription		14,400.00	15,600.00
- Donation from Treasurer/Chairman		50,000.00	52,000.00
- Local Contribution		350,000.00	502,573.66
- Bank Interests		550.44	603.22
Total:		9,002,441.44	13,261,197.76
Payments			
- Salary for H/O Personnel		290,000.00	390,000.00
- Office Rent		48,000.00	48,000.00
- Office Utility		26,230.00	24,850.00
- Entertainment		14,825.00	18,250.00
- News Paper & Periodicals		4,200.00	3,600.00
- Travelling & Conveyance		9,850.00	15,000.00
- Postage & Telephone/Internet		10,500.00	12,000.00
- Purchase of Computer & Accessories		0.00	45,900.00
- Maintenance & others		31,875.00	3,700.00
- Printing & Stationeries		8,450.00	12,600.00
- Bank Charges, A/C maintenance, Commission, Excise Duty, VAT & TAX		6,572.55	10,729.88
- Audit Fee		10,000.00	10,000.00
- Monitoring & Evaluations		17,550.00	20,000.00
- Miscellaneous		780.00	2,500.00
- National & International Day Observation		6,000.00	5,000.00
- Stipends for Disability in Development		20,000.00	25,000.00
- Expenditure in Cow distribution Program		253,876.00	17,539.88
- Expenditure in Sanitation Program		500,000.00	500,000.00
- Expenditure in Maternity Allowance Holder Training Program		26,411.00	158,466.00
- Expenditure in Out of School Children Education Program		7,338,203.00	11,537,675.00
- Expenditure in Sanitation Centre		364,885.00	388,060.00
Total:		8,974,157.55	13,248,870.76
Closing Balance: 30 June 2024			
Cash in Hand			
Cash at Bank:		3,065.00	5,725.00
CAP, Southeast Bank PLC, A/C No. 010713100000068 BDT 1,566.00		53,910.21	
Out of School Children Program/CAP, Social Islami Bank PLC A/C No. 1461330003733 BDT 26,000.00			6,602.00
CAP-BNF Fund, Southeast Bank PLC A/C No. 10713100000072 BDT 26,344.21			0.00
Total :		9,002,441.44	13,261,197.76

Signed as per our separate report of even date.

Dated: 25 July 2024
Place: Dhaka



(HAFIZ AHMED & CO.)
CHARTERED ACCOUNTANTS.

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 2024

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: 09th 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 th July 1991.
Objectives	<ul style="list-style-type: none">- Mobilize and organize distressed and powerless people into life skill based interventions through a development plan.- Facilitate to organized groups in activation and dynamism through their willingness and interest to respond their needs.- To empower the underprivileged people so that they can take the responsibility to promoting and protecting their rights and privileges.- 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.- To promote practices and awareness and capacity building of life skill based activities.- 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.- Assist group of people in mobilizing local resources to set up model of sustainable development through enhancing good governance at rural and urban settings.
Present Program	<ul style="list-style-type: none">- Out of School Children Education Program- Sanitation for ultra poor Char Livelihood people- Cow distribution for ultra poor people- Training program for Maternity Allowance Holder- Disability in Development.
Statuary Audit Conduct up to	30.06.2024
Name of Statuary Audited for last year	Hafiz Ahmed & Co., Chartered Accountants, Mukta Bangla Shoping Complex, Room # 26 (4 th floor, Mirpur-1, Dhaka-1216, Bangladesh.
No. of EC Meeting held on 2023-24	6 Nos.
Last AGM held on	30 th June 2024



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 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 varying 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
Opening Balance:
Add: Addition during the year
Total:
Less: Accumulated depreciation
Balance

2023-2024
186,851.00
-
<u>186,851.00</u>
26,987.00
.....
159,864.00

2022-2023
173,223.00
45,900.00
<u>219,123.00</u>
.....
32,272.00
186,851.00



6.00

	2023-2024	2022-2023
Cash at Banks		
Centre for Advancement Programme (CAP) Southeast Bank PLC, Sherpur Branch A/C No. 01071310000068	1,566.00	1,566.00
CAP-BNF Fund, Southeast Bank PLC, Sherpur Branch A/C No. 01071310000072	26,344.21	0.00
Out of School Children Education Program/CAP Social Islami Bank PLC, Sherpur Branch A/C No. 1461330003733	26,000.00	5,036.00
Balance	53,910.21	6,602.00

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

7.00

	2023-2024	2022-2023
Capital Fund		
Opening Balance	199,178.00	204,643.00
Add: Prior year wrong Adjustment	42,741.32	-
Less: Excess of Income Over Expenditure	(25,080.11)	(5,465.00)
Balance	216,839.21	199,178.00

8.00

Particulars	2023-2024	2022-2023
1. Bangladesh NGO Foundation for Cow Distribution among the Ultra poor People		
6 Nos. cow purchase	210,000.00	0.00
Day Long Beneficiary Training on cow rearing	1,500.00	0.00
Medicine Purchase	1,800.00	0.00
Honorarium for Trainer	1,000.00	0.00
Tool paid	1,200.00	0.00
Carrying cost	1,800.00	0.00
Information Board	1,200.00	0.00
Name Plate	1,500.00	0.00
Stationery & Printing	1,000.00	0.00
Distribution Ceremony	3,200.00	0.00
Bank Charges, A/C Maintenance & Commission	776.00	219.00
Honorarium for Field Facilitator	18,000.00	9,400.00
Honorarium for Accountant	0.00	2,500.00
Travelling Field Facilitator	2,400.00	420.00
Audit Fee	6,000.00	5,000.00
Miscellaneous	2,500.00	0.88
Sub-Total:	253,876.00	17,539.88
2A. Program Cost: Bangladesh NGO Foundation for "Sanitation for Ultra Poor Char Livelihood Family"		
a) for Latrine Cost: 16 Nos.		
Brick Purchase	44,678.40	34,733.50
Macadam Purchase	7,160.00	6,265.00
Sand Purchase	11,456.00	10,024.00
Cement Purchase	17,184.00	13,031.50
Ceramic Pan Purchase	12,172.00	10,024.00
Long Trap Purchase	4,296.00	3,132.50
Door-T Purchase	4,296.00	3,132.50
PVC Pipe Purchase	9,164.80	8,019.50
Gas Pipe Purchase	8,019.20	5,012.00
RCC Ring Purchase	34,368.00	28,568.50
RCC Slab Purchase	8,592.00	6,891.50
Wood Purchase	16,038.40	11,628.00
CI Sheet Purchase	94,726.80	66,860.50
RCC Pillar Purchase	27,494.40	22,554.00



Mason Wages	25,600.00	22,400.00
Carpenter Wages	24,000.00	22,400.00
Labor Wages	22,400.00	19,600.00
Red oxide Purchase	2,434.40	2,130.50
Lock, Chain, Hinge Purchase	2,148.00	2,506.00
Gas Pipe Cap Purchase	887.84	626.50
Star & others	1,432.00	1,566.50
Name Plate	2,864.00	3,759.00
Carrying Cost	32,000.00	18,795.00
Baseline Survey	1,500.00	0.00
VAT	25,928.40	21,725.00
TAX	10,375.36	8,688.50
Sub-Total	451,212.00	354,074.00
b) for Tube Well Cost: 5 Nos.		
Name Plate	0.00	1,342.50
Brick Purchase	0.00	4,698.75
Macadam Purchase	0.00	2,685.00
Boring Mechanic's wages	0.00	8,000.00
Mason wages	0.00	8,000.00
Sand Purchase	0.00	1,790.00
Cement Purchase	0.00	4,654.00
Labor wages	0.00	8,000.00
No. 6 Pump Head Purchase	0.00	13,582.00
PVC Pipe Purchase	0.00	9,397.50
PVC Filter Purchase	0.00	2,237.50
GI Pipe Purchase	0.00	2,774.50
Sand Trap	0.00	223.75
Solvent Cement, Scotch Tape	0.00	447.50
Carrying Cost	0.00	7,500.00
VAT	0.00	3,673.00
TAX	0.00	1,469.00
Sub-Total	0.00	80,475.00
c) Program Running Cost:		
Staff's honorarium	0.00	15,000.00
Information board	895.00	2,327.00
Handover ceremony	1,947.50	2,000.00
Banner	705.25	761.75
VAT	171.60	258.75
TAX	68.65	103.50
Sub-Total	3,788.00	20,451.00
Grand Total of A (a+b+c)	455,000.00	455,000.00
2B. Administrative Cost:		
Baseline Survey	0.00	2,000.00
Travelling & Communication	3000.00	4,022.00
Printing & Stationery	1000.00	2,000.00
Staff's Honorarium	30000.00	21,000.00
Accountant's Honorarium	10000.00	9,000.00
Others	500.00	6,000.00
Bank Charges	500.00	978.00
Sub-Total	45,000.00	45,000.00
Grand Total: (A+B)	500,000.00	500,000.00
VAT – BDT 26,100; TAX – BDT 10,444.00		



Centre for Advancement Programme (CAP)
Purbashere, Sherpur Town-2100, Sherpur, Bangladesh
General Fund & Projects
Schedule of Fixed Assets as on 30 June 2024

Sl. No.	Particulars	Qty	Balance as on 01 July 2023	Addition during the year	Total	Rate of Dep. %	Depreciation	Schedule - A
								Closing Balance as on 30 June 2024
Furniture:								
1	Secretary Table	5	20,250.00	-	20,250.00	10%	2,025.00	18,225.00
	File Cabinet	2	18,720.00	-	18,720.00	10%	1,872.00	16,848.00
	Steel Almirah	1	13,500.00	-	13,500.00	10%	1,350.00	12,150.00
	Wodden Table	6	13,500.00	-	13,500.00	10%	1,350.00	12,150.00
	Wodden Shelf	2	5,511.00	-	5,511.00	10%	551.00	4,960.00
	White Board	1	4,050.00	-	4,050.00	10%	405.00	3,645.00
	Display Board	1	3,510.00	-	3,510.00	10%	351.00	3,159.00
	Arm Chair	4	16,200.00	-	16,200.00	10%	1,620.00	14,580.00
	Plastic Chair	20	6,300.00	-	6,300.00	10%	630.00	5,670.00
	Electric Equipment:							
2	Celling Fan	2	4,590.00	-	4,590.00	15%	689.00	3,901.00
	Computer and Printer:							
3	Computer	1	72,720.00	-	72,720.00	20%	14,544.00	58,176.00
	Printer	1	8,000.00	-	8,000.00	20%	1,600.00	6,400.00
Total Taka:			186,851.00	-	186,851.00	-	26,987.00	159,864.00

