

# PRASAD & ASSOCIATES

## Chartered Accountants

**INDEPENDENT AUDITOR'S REPORT  
TO THE MANAGEMENT BOARD OF CAMPAIGN FOR EDUCATION (CE)  
Kathmandu, Nepal**

**Report on the audit of the financial statement**

**Opinion**

We have audited the accompanying financial statements of Campaign For Education (CE), Which comprise the Statement of Financial Position as of 32nd Ashad, 2082 (16th July 2025), and the statement of profit or loss and other comprehensive income for the year that ended, cash flow statement and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the Nepal Accounting Standards (NASs) and applicable Generally Accepted Accounting Principles.

**Basis for opinion**

We conducted our audit by Nepal Standards on Auditing (NSAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our Report. We are independent of the Organization by the ICAN's Handbook of Code of Ethics for Professional Accountants together with the ethical requirements that are relevant to our audit of the financial statements in Nepal, and we have fulfilled our other ethical responsibilities by these requirements and ICAN's Handbook of Code of Ethics for Professional Accountants.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the separate financial statements of the current period. These matters were addressed in the context of our audit of the separate financial statements as a whole, and in forming our audit opinion thereon, and we do not provide a separate opinion on these matters. We have determined and assessed that there are no other key audit matters to be communicated in our audit report.



## **Information Other than the Financial Statements and Auditor's Report Thereon**

The management of Campaign For Education (CE) is responsible for the other information. 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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during our audit or otherwise appears to be materially misstated.

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

## **Responsibility of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Nepal Accounting Standards 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, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free 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 NSAs will always detect a material misstatement when it exists. Misstatements 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 based on these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk 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 financial control relevant to the audit to design audit procedures that are appropriate in the circumstances but not to express an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- Conclude on the appropriateness of 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in the aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and evaluating the results of our work, and (ii) evaluating the effect of any identified misstatements in the financial statements. 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 governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to 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 describe these matters in our auditor's report unless law or 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 because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

### **A further report on Other Legal and Regulatory Requirements**

Based on our examination, we would like to report that:

The Statement of Financial Position, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Cash Flow, and the attached notes to account dealt with by this report are prepared in accordance with Nepal Accounting Standard (NAS) and agree with the books of account maintained by the organization.

- We have obtained all the information and explanations, which were considered necessary for the purpose of our audit
- Financial Statements are in agreement with the books of account maintained by the Organization.


- iii. So far as it appears from our examination, books of accounts are properly maintained in accordance with the prevailing laws.
- iv. So far as it appears from our examination, we have not come across cases where the Board members or any member thereof or any representative or any office holder or any employee of the organization has acted contrary to the provisions of law or caused loss or damage to the Organization.
- v. The operations of the organization were within its jurisdiction,
- vi. We have not come across any fraudulence in the accounts, so far as it appeared from our examination of the books of accounts.

For and on behalf of



Munna Prasad  
 (Chartered Accountant)  
 COP:-845

Date:2082.08.11

UDIN: 251127CA00839CBzas

Total Assets	4,593	1,193,821
Total Liabilities	4,593	1,193,821
Total Liabilities & Reserves	4,593	1,193,821
Current Liabilities		
Account Payable	21,500	25,000
Other Fund (Reserve fund of NCFP)	28,770	1,168,821
Total Current Liabilities	50,270	1,193,821
Total Liabilities & Reserves	4,593	1,193,821

Supplementary Accounting Policies and Notes to Accounts  
 Schedule 1 to 11 form integral part of financial statements.

For & on behalf of the Board

In terms of our report of independent  
 For Prasad & Associates  
 Chartered Accountants

Mr. Manoj Prasad  
 Vice Chairman

Mr. Kishor Thakur  
 Treasurer

Mr. Manoj Prasad  
 Program Director

Mr. Manoj Prasad  
 Chartered Accountant  
 COP No. -845

**Campaign For Education (CE)**  
**Kathmandu, Nepal**  
**Statement of Financial Position**  
As at Ashadh 32nd, 2082 (As at 16th July, 2025)

(Amount in Nepali Rupees)

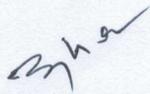
Particular	Schedule	As at Ashad 32nd, 2082 (July 16th, 2025)	As at Ashad 31st, 2081 (July 15th, 2024)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	1	-	-
<b>Total Non-current Assets</b>		<b>-</b>	<b>-</b>
<b>Current Assets</b>			
Cash and Cash Equivalents	2	42,653	1,193,621
Advances and Receivables	3	-	-
<b>Total Current Assets</b>		<b>42,653</b>	<b>1,193,621</b>
<b>Total Assets</b>		<b>42,653</b>	<b>1,193,621</b>
<b>LIABILITIES &amp; RESERVES</b>			
<b>Accumulated Reserves</b>			
Accumulated Surplus (Deficit)	4	(7,517)	(18,517)
<b>Total Accumulated Reserves</b>		<b>(7,517)</b>	<b>(18,517)</b>
<b>Current Liabilities</b>			
Account Payable	5	23,800	23,800
Donar Fund (Restricted fund of NCEF)		26,370	1,188,337
<b>Total Current Liabilities</b>		<b>50,170</b>	<b>1,212,137</b>
<b>Total Liabilities &amp; Reserves</b>		<b>42,653</b>	<b>1,193,621</b>

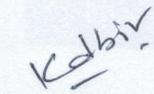
Significant Accounting Policies and Notes to Accounts  
Schedules 1 to 11 form integral part of financial statements.

11

For & on behalf of the Board

In terms of our report of even date  
**For: Prasad & Associates**  
Chartered Accountants

  
**Mrs. Usha Pokharel**  
Vice-Chairman

  
**Dr. Kabir Thakali**  
Treasurer

  
**Mr. Hari Prasad Tripathi**  
Program Director

  
**FCA Murna Prasad**  
Chartered Accountants  
COP No. :-845

Place : Kathmandu  
Date : 2082.07.25



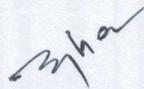
**Campaign For Education (CE)**  
Kathmandu, Nepal  
**Statement of Income & Expenditure**  
For the period from 1st Shrawan 2081 to 32nd Ashad 2082

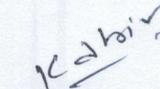
(Amount in Nepali Rupees)

Particulars	Schedule	For the year ended Ashad 32nd, 2082 (July 16th, 2025)	For the year ended Ashad 31st, 2081 (July 15th, 2024)
<b>INCOME</b>			
Incoming Resources	6	1,570,769.00	1,575,125
Other Income	7	-	-
<b>Total Income</b>		<b>1,570,769.00</b>	<b>1,575,125</b>
<b>Expenditure</b>			
Administration Salary (Presented in Income & Expenditure)	8	-	-
Program Expenses	9	1,375,000	1,425,000
Administrative & Office Operation Expenses	10	184,769	139,140
Depreciation Expenses	1	-	-
<b>Total Expenditure</b>		<b>1,559,769</b>	<b>1,564,140</b>
<b>Net Surplus/ (Deficit) Before Tax</b>		<b>11,000</b>	<b>10,985</b>
Income Tax Expense		-	-
<b>Balance of Surplus/(Deficit) appropriation for the year</b>		<b>11,000</b>	<b>10,985</b>
Significant Accounting Policies and Notes to Accounts Schedules 1 to 11 form integral part of financial statements.	11		

For & on behalf of the Board

In terms of our report of even date  
**For: Prasad & Associates**  
Chartered Accountants

  
**Mrs. Usha Pokharel**  
Vice-Chairman

  
**Dr. Kabir Thakali**  
Treasurer

  
**Mr. Hari Prasad Tripathi**  
Program Director

  
**FCA Munna Prasad**  
Chartered/Accountants  
COP No. :-845

Place : Kathmandu  
Date : 2082.07.25



## Campaign For Education (CE)

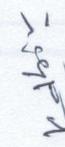
Statement of Changes in Equity for the year ended Ashad 32, 2082 (As at 16th July, 2025)

	Revaluation Reserve	General Reserve	Accumulated Profit	Total
<b>Balance as at 31 Ashad 2080</b>			(29,502)	(29,502)
Change in Accounting Policy	-	-	-	-
Net Profit for the period	-	-	10,985	10,985
Surplus on Revaluation of Properties	-	-	-	-
Deficit on Revaluation of Investments	-	-	-	-
Currency Translation Differences	-	-	-	-
Issue of Share Capital	-	-	-	-
<b>Restated Balance as at 31 Ashad 2081</b>			(18,517)	(18,517)
Surplus on Revaluation of Properties	-	-	-	-
Net Profit for the period	-	-	11,000	11,000
Deficit on Revaluation of Investments	-	-	-	-
Currency Translation Differences	-	-	-	-
Issue of Share Capital	-	-	-	-
<b>Balance as at 32 Ashad 2082</b>			(7,517)	(7,517)

Significant Accounting Policies and Notes to Accounts Schedules 1 to 11 form integral part of financial statements.

### For & on behalf of the Board

  
**Mrs. Usha Pokharel**  
 Vice-Chairman

  
**Dr. Kabir Thakali**  
 Treasurer

  
**Mr. Hari Prasad Tripathi**  
 Program Director

In terms of our report of even date  
**For: Prasad & Associates**  
 Chartered Accountants

  
**FCA Munna Prasad**  
 Chartered Accountants  
 COP No. :-845



Place : Kathmandu  
 Date : 2082.07.25



**Campaign For Education (CE)**  
Kathmandu, Nepal  
**Statement of Cash Flow**

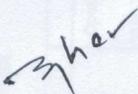
For the period from 1st Shrawan 2081 to 32nd Ashad 2082

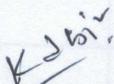
(Amount in Nepali Rupees)

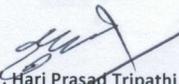
	For the year ended Ashad 32nd, 2082 (July 16th, 2025) Rs.	For the year ended Ashad 31st, 2081 (July 15th, 2024) Rs.
<b>A. Cash flow from Operating Activities</b>		
Net Surplus/ (Deficit)	11,000	10,985
Add:		
Depreciation	-	-
Less:		
Interest Income	-	-
Gain in Sale/Written off of Fixed Assets	-	-
<b>Operating Profit Before Working Capital Changes</b>	<u>11,000</u>	<u>10,985.00</u>
<b>Working Capital Changes</b>		
Decrease/(Increase) in Current Assets	-	-
Increase / ( Decrease) in Current Liabilities and Provisions	-	(22,600)
Interest Payments	-	-
Increase/(Decrease) of Donar Fund	(1,161,968)	325,378
<b>Increase/(Decrease) In Working Capital</b>	<u>(1,161,968)</u>	<u>302,778.35</u>
<b>Cash Used(-)/(+)Generated For Operating Activities (A)</b>	<u>(1,150,968)</u>	<u>313,763.35</u>
<b>B. Cash flow from Investing Activities</b>		
Sale/(purchase) of Fixed Assets	-	-
Fixed Deposit		
Sale of Govt Securities		
Interest/Dividend Received	-	-
<b>Cash Used(-)/(+)Generated For Investing Activities (B)</b>	<u>-</u>	<u>-</u>
<b>C. Cash flow from Financing Activities</b>		
Increase/(Decrease) in Loan (Liability)	-	-
Increase/(Decrease) in Unsecured Loan	-	-
<b>Cash Used(-)/(+)Generated For Financing Activities (C)</b>	<u>-</u>	<u>-</u>
<b>Net Increase(+)/Decrease (-) In Cash And Cash Equivalents (A+B+C)</b>	<u>(1,150,968)</u>	<u>313,763.35</u>
<b>Cash And Cash Equivalents Opening Balance</b>	1,193,621	879,857.43
<b>Cash And Cash Equivalents Closing Balance</b>	<u>42,653</u>	<u>1,193,620.78</u>

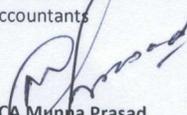
Significant Accounting Policies and Notes to Accounts 11  
Schedules 1 to 11 form integral part of financial statements.

For & on behalf of the Board

  
Mrs. Usha Pokharel  
Vice-Chairman

  
Dr. Kabir Thakali  
Treasurer

  
Mr. Hari Prasad Tripathi  
Program Director

  
FCA Munna Prasad  
Chartered Accountants  
COP No. :-845

Place : Kathmandu  
Date : 2082.07.25

शैक्षिक अभियान  
Campaign  
for Education



In terms of our report of even date  
For: Prasad & Associates  
Chartered Accountants

**Campaign For Education (CE)**

Kathmandu, Nepal

Schedules to Statement of Financial position as at Ashadh 32, 2082/As at 16th July, 2025)

**Property, Plant & Equipment**

**Schedule - 1**

(Amount in Nepali Rupees)

Particulars	Gross Block		Depreciation Base		Depreciation		Closing WDV As on 32 Ashadh 2082 (As at 16th July, 2025)
	Opening Balance (A) As on 1st Shrawan, 2081 (16th July, 2024)	Additions During the Year (B)	Total A+B As on 31 Ashadh 2082 (As at 16th July, 2025)	1.00	0.67	0.33	
<b>Block A Assets</b>							
Land & Buildings	-	-	-	-	-	-	-
<b>Block B Assets</b>							
Office Equipment	-	-	-	-	-	-	-
Furniture & Fixture	-	-	-	-	-	-	-
<b>Block C Assets</b>							
Block D Assets	-	-	-	-	-	-	-
<b>Other Assets</b>							
Block E Assets	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-

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## Campaign For Education (CE)

F.Y. 2081/082

Details to and forming part of Annexure of Income Form

(Amount in Nepali Rupees)  
Annexure

Computation of Depreciation u/s 19:

S.N.	Pool Rate Particulars	A 5% Building	B 25% Furniture & Equipment	C 20% Vehicles	D 15% Other Assets	E 5 Year Software	Total
1	Opening WDV	-	-	-	-	-	-
2	Addition upto Poush	-	-	-	-	-	-
3	Allowable for Depreciation (100%)	-	-	-	-	-	-
4	Addition from Magh to Chaitra	-	-	-	-	-	-
5	Allowable for Depreciation (2/3)	-	-	-	-	-	-
6	Addition from Baisakh to Ashad	-	-	-	-	-	-
7	Allowable for Depreciation (1/3)	-	-	-	-	-	-
8	Sales	-	-	-	-	-	-
9	Total Depreciation Basis (1+3+5+7-8)	-	-	-	-	-	-
10	Depreciation Calculation	-	-	-	-	-	-
11	Additional 1/3rd Depreciation	-	-	-	-	-	-
12	<b>Total Depreciation</b>	-	-	-	-	-	-
13	WDV before unabsorbed expenses & additions (9-12)	-	-	-	-	-	-
14	Unabsorbed Repair/R & D/Pollution expenses	-	-	-	-	-	-
15	Unabsorbed Fixed Assets Additions	-	-	-	-	-	-
16	<b>Balance WDV (13+14+15)</b>	-	-	-	-	-	-

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# Campaign For Education (CE)

F.Y. 2081/082

Details to and forming part of Annexure of Income Form

## Computation of Repair & Maintenance u/s 16

Particulars	Limit	Depreciation Base	Allowable Amount	Expenses As Per PL	Excess Amount Capitalised	Deductible Expenses
Pool A	7%	-	-	-	-	-
Pool B	7%	-	-	-	-	-
Pool C	7%	-	-	-	-	-
Pool D	7%	-	-	-	-	-
<b>Total</b>						
Repair & Maintenance other than owned Assets						
<b>Total deductible Repair Cost</b>						

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

Schedules to Statement of Financial position as at Ashadh 32, 2082(As at 16th July, 2025)

Schedules to Income Statement for the period as at Ashadh 32, 2082 (As at 16th July, 2025)

	(Amount in Nepali Rupees)	
	As at Ashad 32nd, 2082 (July 16th, 2025)	As at Ashad 31st, 2081 (July 15th, 2024)
<b>Schedule 2</b>		
<b>Cash and Cash Equivalents</b>		
Prabhu Bank	26,184	26,184
Rastriya Banijya Bank Ltd.	14,536	3,018
Cash in Various Area (As certified by Manage	1,933	1,164,419
<b>Total</b>	<b>42,653</b>	<b>1,193,621</b>
<b>Schedule 3</b>		
<b>Advances and Receivables</b>		
TDS Receivable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Schedule 4</b>		
<b>Accumulated Surplus (Deficit)</b>		
Previous Year Accumulated Surplus/ (Deficit)	(18,517)	(29,502)
Surplus/ (Deficit) transferred from Income Sta	11,000	10,985
<b>Total</b>	<b>(7,517)</b>	<b>(18,517)</b>
<b>Schedule 5</b>		
<b>Account Payable</b>		
Tax Deducted at Source(Audit fee)	300	300
Tax Deducted at Source(Office Rent Tax)	1,200	1,200
Audit Fee Payable	22,300	22,300
<b>Total</b>	<b>23,800</b>	<b>23,800</b>

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## Campaign For Education (CE) Kathmandu, Nepal

Schedules to Income Statement for the period as at Ashadh 32, 2082(As at 16th July, 2025)

(Amount in Nepali Rupees)

	As at Ashad 32nd, 2082 (July 16th, 2025)	As at Ashad 31st, 2081 (July 15th, 2024)
<b>Schedule 6</b>		
<b>Grant Received</b>		
Donation From NCEF	1,559,769	1,564,140
Donation for Office Rent	10,875	10,875
Membership Fee	125	110
<b>Total</b>	<b>1,570,769.00</b>	<b>1,575,125</b>
<b>Schedule 7</b>		
<b>Other Income</b>		
<b>Total</b>	-	-
<b>Schedule 8</b>		
<b>Staffs Cost / Expenses</b>		
Project Expenses	1,375,000	
<b>Total</b>	<b>1,375,000</b>	-
<b>Total</b>	<b>1,375,000</b>	-

*Mha*

*Kadhi*

*[Signature]*



## Campaign for Education (CE)

### Details of Project Expenses (Areas)

For the f.y.081/082: 2081/04/01 - 2082/03/32 (July 16, 2024 - July 16, 2025)

Schedule-9

### Total Fund Distribution, Expenses, Over Expenses & Cash Balance of Areas:

S.N.	Particular	I		II		III		IV		VI	VII	VIII	Remarks
		Nepalgunj	Sunsari	Samkhuwasabha	Boudikali	Nawalparasi Kawasoti	Lamajung	Dang	Total				
1	<b>Total Fund to areas</b>												
a	- Last Year's (079-080) fund due	0	0	0	0	0	0	0	0	0	0	0	
b	- This year released	385000	285000	195000	220000	55000	165000	70000	1375000				
	<b>Total</b>	<b>385000</b>	<b>285000</b>	<b>195000</b>	<b>220000</b>	<b>55000</b>	<b>165000</b>	<b>70000</b>	<b>1375000</b>				
2	<b>Total Expenses of areas</b>												
a	- Last Year's Over Expenses	0	0	0	0	0	0	0	0	0	0	0	
b	- School Fees	72600	167400	25200	72000	7500	34500	7700	386900				
c	- Uniform Expenses	191400	81000	99000	90000	25000	69000	32200	587600				
d	- Books & Stationary	108900	27000	63000	50000	16000	52500	24500	341900				
e	- Printing & Photocopy	3500	2498	2455	2500	1800	2450	1800	17003				
g	- Communication Expenses	3600	2550	2745	2300	1750	2800	1300	17045				
h	- Transportation Expenses	5000	4552	2600	3200	2950	3750	2500	24552				
	<b>Total</b>	<b>385000</b>	<b>285000</b>	<b>195000</b>	<b>220000</b>	<b>55000</b>	<b>165000</b>	<b>70000</b>	<b>1375000</b>				
	<b>Fund Due / (Over Expenses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				



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# Campaign For Education (CE)

Kathmandu, Nepal

Schedules to Balance Sheet & Income Statement as at Ashadh 32, 2082

## SCHEDULE 10 - ADMINSTRATIVE AND OFFICE OPERATION EXPENSES

(Amount in Nepali Rupees)

	As at Ashad 32, 2082 (July 16, 2025)	As at Ashad 31, 2081 (July 15, 2024)
Office Rent	12,000	12,000
Audit Fee	22,600	22,600
Mail & Postage	6,300	4,500
Email & Internet Expenses	14,600	13,560
Printing & Staionary	15,479	13,790
Meeting Expenses (Tea & Snacks)	18,800	8,375
Telephone Expenses	12,780	11,730
Transportation Expenses	11,650	8,890
Laptop repair Expenses	-	15,800
Tax expenses	2,900	10,120
Renewal Expenses	14,300	6,120
Scanning Expenses	14,780	11,655
Ward No-10	1,980	
SWC Monitoring	15,000	
CDO Kathmandu Renewal	3,600	
Office Expenses	18,000	
<b>Total</b>	<b>184,769</b>	<b>139,140</b>

*Mher*

*Kedbir*

*[Signature]*



# CAMPAIGN FOR EDUCATION (CE)

Statement of Accounting policies and notes to financial statements  
for the year ended 32 Ashad 2082 (July 16, 2025)

## 1. General Information

The entity is incorporated under Society Registration Act with District Administration Office, Kathmandu on 2062.06.12 (Registration No. 191/062/63) having registered office at New Baneshwor-10, Kathmandu, Nepal. It is affiliated with the Social Welfare Council with affiliation number 18733/062/063 as a non-government organization.

The Main Objective of the NGO is to help primarily to those children who would otherwise not go to school without some form of financial assistance.

## 2. Basis of Preparation

### 2.1 Statement of Compliance

The Statement of Financial Position, Statement of Income & Expenditure, Statement of cash Flows together with the Accounting Policies and Notes to the Financial Statement as at Asadh 32, 2082 and for the year then ended comply with the General Accepted Principles to the extent applicable and the Nepal Accounting Standard for NPOS( NAS for NPOs issued by Accounting Standard Board of Nepal.

### 2.2 Basis of Management

The financial statement have been prepared using historical cost convention or at fair value wherever specially disclosed.

### 2.3 Functional Currency and Presentation Currency

The financial statements are presented in Nepal Rupees (NRs), which is the organization's functional and presentation currency. All financial information presented in Rupees has been rounded to the nearest rupees except when otherwise indicated.

### 2.4 Accounting Period

The Financial Statements represent the period from Sharwan 1, 2081 to Ashad 32, 2082.

### 2.5 Significant Accounting Judgment , Estimates and Assumptions

The preparation of the financial statements requires the use of certain critical accounting estimates and judgments, it also requires judgment in the process of applying the accounting policies. The management makes certain estimate and assumption regarding the future events. Estimate and judgments are continuously evaluated based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstance. In the future actual result may differ from those estimates and assumptions.

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शैक्षिक अभियान  
Campaign  
for Education

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Chartered Accountants

### 3. Summary of Significant Accounting Policies

#### 3.1 Property Plant and Equipment

Fixed assets are stated at historical cost less accumulated depreciation and inclusive of all expenses incurred up to the date of commissioning and/or putting the assets to use. Depreciation on fixed assets is calculated using diminishing balance method applying the rate as specified in Annexure 2 of the Income Tax Act 2058 as specified below:

Name of Asset	Depreciation Rate
Furniture & Fixture	25%
Office Equipment	25%
Vehicle	20%
Electronic Equipment	15%

#### 3.2 Income Recognition

All income has been recognized in the financial report when the organization is legally entitled to the income, receipt is certain and the amount can be quantified with reasonable accuracy i.e. as and when they are received.

#### 3.3 Interest Income

The interest income has been on receipt basis.

#### 3.4 Expenditure Recognition

The expenditure has been accounted on accrual basis.

#### 4. Fund Balance

The excess of income over expenditure i.e. surplus and excess of expenditure over income i.e. deficit of **Campaign For Education (CE)** has been accounted to fund Surplus (Deficit).

#### 5. Overhead Cost

The overhead amount has been shown as expense for the particular program and the same has been shown as income of the organization which has been utilizes for the operation of organization.

#### 6. Subsequent Event

No events have occurred subsequent to the audit period that would require adjustment to or the disclosure in the financial statements.

#### 7. Prior Period Figures

Prior period figures have been reclassified to present as comparative figures for current year's figure wherever necessary.

*Mher*  
*Kabir*  
*[Signature]*  
  
